
FINANCIAL REPORT OF ONTARIO UNIVERSITIES 1999 - 2000

VOLUME I - UNIVERSITIES

Council of Finance Officers
Universities of Ontario

February 2001

COUNCIL OF
ONTARIO UNIVERSITIES

CONSEIL DES
UNIVERSITÉS DE L'ONTARIO

COU N° 695 (a)

FINANCIAL REPORT OF ONTARIO UNIVERSITIES 1999 - 2000

VOLUME I - UNIVERSITIES

Report prepared by
the Research, Analysis and Policy Division of
the Council of Ontario Universities

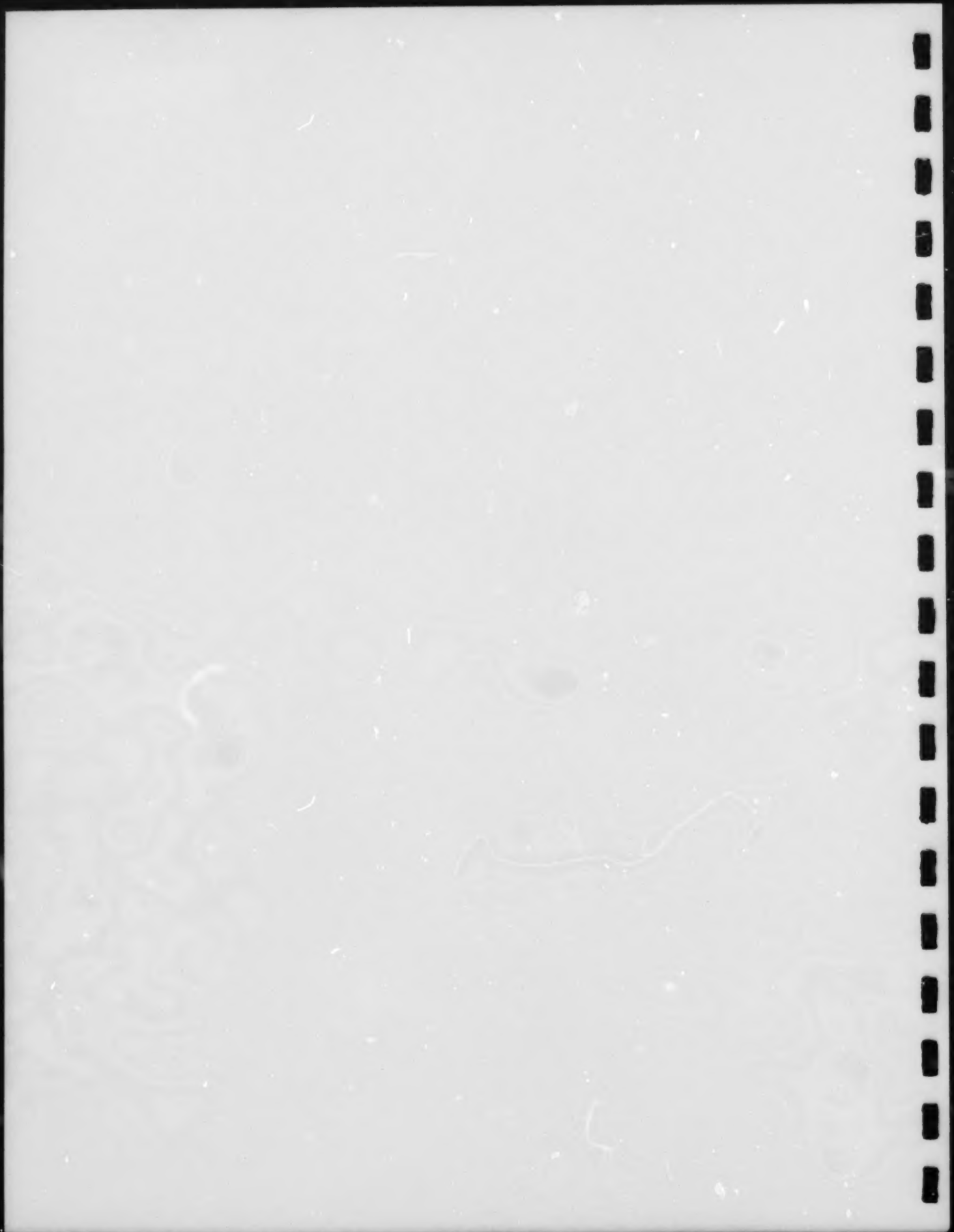
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COUNCIL OF
ONTARIO UNIVERSITIES
CONSEIL DES
UNIVERSITÉS DE L'ONTARIO

February 26, 2001

The Honourable Dianne Cunningham
Minister of Training, Colleges and Universities
Mowat Block, 9th Floor
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Dear Minister *Minister*

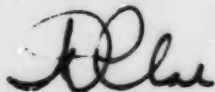
On behalf of the Council of Ontario Universities, I am pleased to submit to you the *Financial Report of Ontario Universities 1999-2000*. This report provides accountability to the Province of Ontario for funds received by the 42 provincially-assisted universities and colleges during the 1999-2000 fiscal year and is the latest in an annual series that dates back more than a quarter of a century.

The *Financial Report of Ontario Universities 1999-2000* provides detailed financial information within a prescribed format which utilizes consistent reporting categories and definitions, as developed by the Council of Finance Officers – Universities of Ontario.

Volume I of this report provides financial information on 20 degree-granting universities and related institutions. Volume II provides financial information on 22 church-related colleges, universities and seminaries.

I trust that the *Financial Report of Ontario Universities 1999-2000* will be of assistance to your Ministry.

Yours sincerely,



Ian D. Clark
President

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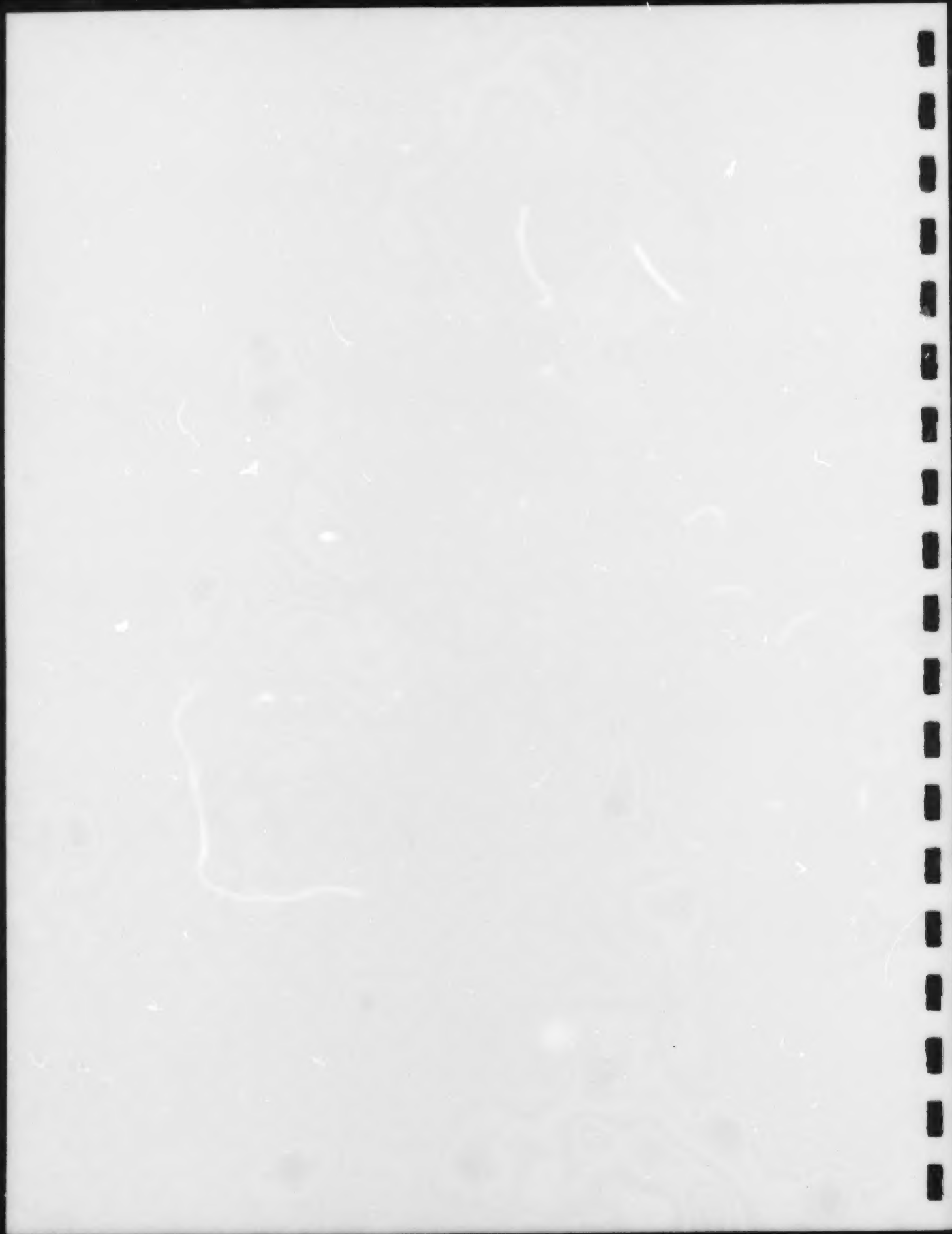


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**REPORT OF THE
COUNCIL OF FINANCE OFFICERS
UNIVERSITIES OF ONTARIO
FOR THE FISCAL YEAR ENDED APRIL 30, 2000**

This report has been compiled from submissions prepared by each of the provincially- assisted universities and colleges in Ontario. Those submissions have been prepared in accordance with Guidelines established by the Council of Finance Officers – Universities of Ontario.

Volume I of this report provides financial information on the provincially-assisted universities of Ontario. Volume II provides information on those universities' church-related, federated or affiliated colleges, universities or seminaries.

It should be noted that, of the 42 universities and federated and affiliated colleges included in the *Financial Report of Ontario Universities 1999-2000*, 37 reported financial information for the 12 months ending April 30, 2000. Four of the remaining institutions reported information for 12 months but employed the following fiscal year ends:

Ontario College of Arts & Design	May 31, 2000
Ryerson Polytechnic University	March 31, 2000
Knox College	December 31, 1999
Wycliffe College	May 31, 2000

The final institution, McMaster Divinity College, reported information for the 16-month period of January 1, 1999 to April 30, 2000.

Attention is directed to the two caveats which follow. The Council of Finance Officers – Universities of Ontario would welcome comments and suggestions on this report.

Chair – Committee on Financial Reporting
Council of Finance Officers – Universities of Ontario

Chair – Council of Finance Officers
Universities of Ontario



GENERAL CAVEAT

Certain of the summary data in this report are subject to interpretation or clarification because of inherent differences among institutions in academic programmes, organization, physical environment, management philosophy and budgetary and accounting procedures.

Financial information reported by the affiliated and federated colleges and universities (shown in Volume II) cannot be added to the financial information reported by the universities (shown in Volume I) without certain adjustments. The consolidated summary tables and the total revenue and expense statements for each university and its affiliated colleges shown in the *Compendium of Statistical and Financial Information* reflect these adjustments.

CAVEAT ON COMPARISONS OF HISTORICAL COFO-UO FINANCIAL DATA

A new set of guidelines and reporting forms were first implemented for the 1998-99 COFO-UO report on the financial activities of Ontario universities and affiliated and federated colleges. As a consequence, readers of the COFO-UO series of reports may notice a number of differences in the tables between the pre-1998-99 and post-1998-99 reports. A number of new tables have been added and tables similar to those in the pre-1998-99 reports may be numbered differently. In addition, while many of the row and column headings may appear to be the same, there may be differences in the definitions employed in the two sets of reports. Major changes in the guidelines are outlined below.

- Reporting of revenue, expenses and cost recoveries in pre-1998-99 editions of the COFO-UO report were done using a *net reporting* approach. Beginning in 1998-99, the reporting guidelines require that these items be reported on a *gross reporting* basis.
- Endowment funds may be reported at *book value* by some institutions and at *market value* by others. Readers should refer to institutional financial statements.
- Under *Revenue - Sources*, the category *Tuition Fees* beginning in 1998-99 includes fees reported in previous years in the categories *Tuition Credit* and *Tuition Non-Credit*.
- Under *Expenses - Functional Areas*, *Academic Support* is a new category commencing in 1998-99 which includes the registrar and admissions offices and research administration (formerly reported under Administration). *Administration and General* is a revised category which includes expenses reported prior to 1998-99 under Administration, as well as the administration of occupational health and safety, professional fees (legal and audit), convocation and ceremonies and insurance which had formerly been reported under Other. *External Relations* is a new category which includes expenses reported under Administration before 1998-99. Note: In the 1998-99 report only, there was no separate category for *central computing and communications*. *Academic computing* was reported under Academic Support and *administrative computing* was reported under Administration and General.
- Under *Object of Expense*, *Operational Expenses and Supplies* commencing in 1998-99 includes expenses formerly reported under operational expenses and supplies as well as costs of goods sold, municipal taxes and miscellaneous. *Travel* is a new category beginning in 1998-99 which includes expenses formerly reported under miscellaneous.

In addition, there have been a number of less obvious factors that have influenced COFO-UO reporting practices over recent years.

Expanded Definition of Operating Fund

For a variety of reasons, although principally for accountability and transparency, the working definition of the *operating fund* for COFO-UO purposes has been broadened to include certain *restricted* income and expense items that were reported in the Trust and Endowment Fund in the past. For example, investment income, some donations, and some endowment income may now be reported in the Operating Fund to support such expense items as endowed chairs, scholarships and government sponsored matching programs.

Changed Funding Practices

The introduction of new funding arrangements to finance specific university activities has had a major impact on the revenue and expense figures reported in the Operating Fund. To illustrate:

- The introduction of the *Alternative Funding Program* at Queen's has a direct impact on institutional income and expenditures as \$45-50 million of what was primarily OHIP fee revenue that was formerly paid directly to physicians is now provided as a "grant" from MOHLTC and reported under "Other Ontario Government Grants" in the Operating Fund.
- Programs such as ATOP require *private sector matches* that inflate both the income and expenses on a one-time basis. Moreover, some of those funds are actually gifts-in-kind and thus may not, and should not, be construed as providing additional resources in the same way as government operating funds or regular tuition fee income. By definition, gifts-in-kind are the most *restricted* contributions, providing no discretionary funding.
- The introduction of more full cost-recoverable programs (some voluntary, some mandatory) has increased *tuition fee* income by an amount that overstates the funding actually available for all students. For example, tuition for private MBA programs is used to finance the substantial costs associated with those programs and therefore it is completely misleading to think that any of the increase in tuition fee income for these programs is used to support the general student body. It is estimated that tuition fees for these programs in 1999-00 may have been approximately \$50 million.
- The introduction of more *ancillary fees* to recover costs is yet another area that has changed markedly in the last several years as institutions scramble to deal with funding uncertainty and seek out new sources of revenue and students opt to pay for basic additional services. Changed reporting practices may have added approximately \$100 million in the period 1990-91 to 1999-00.

- Much of the increase in the operating fund for *donations* is due to matching programs and the crediting of funds that would have otherwise been in Trust and Endowment. Similarly some part of *investment income* is simply reflecting a transfer of funds that would in earlier years have been reported in Trust and Endowment. Finally, under *Miscellaneous revenue* there would be other revenues that in the past may well have been treated as *recoverable charges* rather than *revenue*. It is estimated that these factors may have added over \$50 million in an apparent revenue increase in the period 1990-91 to 1999-00.

Readers of this report who need a better understanding of the differences in the figures between years should contact the individual institution for more information. Readers who wish to compare COFO-UO data over a number of years should exercise caution - a significant amount of what might appear to be increased operating revenue and the associated expense is little more than re-categorizing from other funds and/or reflective of changed financial reporting.

GUIDELINES

I INTRODUCTION

A. Financial Reporting by Universities

Universities produce two major annual reports to report on their financial activities. One report is the university's audited financial statements. The other report is the COFO-UO Financial Report of Ontario Universities.

The two reports serve distinct and different purposes. The audited financial statements represent an accounting by the university's Board of Governors of its financial stewardship of the institution as a whole. The presentation of the financial statements is closely regulated by the Institute of Chartered Accountants' Handbook regarding not-for-profit organizations. The financial statements are subject to audit by the university's external auditors. They are a public document. Readers of the statements primarily include private and public sector sponsors, donors, financial institutions and other universities.

The COFO-UO Financial Report represents a financial report of individual universities and the Ontario university system as a whole for each distinct group of university activity. It provides information on government transfer payments, student fees and other sources of revenues; on the allocation of resources; and, on how resource allocations change over time in response to funding changes. It provides an accounting by the universities that funds are spent in accordance with restrictions by the funding sources. Over time, the COFO-UO Financial Report has become *the* reference for financial information about the university sector in Ontario. As a consequence, while the Report is derived from the universities' audited financial statements, the format of the Report is much different. The Guidelines for the Financial Report are more detailed than the guidelines for the financial statements rendering the information more comparable between universities. The main audience of the COFO-UO Financial Report is the provincial government, internal university constituencies, and Statistics Canada.

Generally Accepted Accounting Principles (GAAP) - The presentation of financial information in the COFO-UO Financial Report is in accordance with generally accepted accounting principles which are followed by universities in the preparation of their financial statements. In certain situations, the Report deviates from generally accepted accounting principles to enhance the presentation of financial information and comparability of information between universities.

The following are the material deviations from generally accepted accounting principles followed by universities:

- The COFO-UO Financial Report does not reflect generally accepted accounting principles surrounding the capitalization and amortization of capital assets.

- Since capitalization and amortization of capital assets are not yet part of the COFO-UO Financial Report, proceeds from capital borrowing will continue to be reflected as revenue and the repayment of principal and interest as expense.
- Restricted funds include both externally restricted funds and internally restricted funds by the university's governing body. This enhances the information presented for each distinct fund grouping.
- The COFO-UO financial report does not reflect generally accepted accounting principles for the cost of employee future benefits, including pensions. These are reported in the financial report when cash payments are made for these benefits.

Revenues in restricted funds include *all* sources of revenues. Unspent externally restricted revenues have not been deferred. While this may not be in agreement with the presentation of information in the university's financial statements, it does not contravene the rules of generally accepted accounting principles.

Identification of Individual Funds - For accounting and reporting purposes, universities combine funds of similar characteristics into distinct fund groups. University fund groups include expendable unrestricted funds, expendable restricted funds and unexpendable restricted funds. Expendable unrestricted funds include Operating and Ancillary funds. Expendable restricted funds include Capital, Sponsored Research and Trust funds. Unexpendable restricted fund includes the endowment fund. Restricted funds include funds restricted by external sources and funds restricted internally by the university's governing body.

Accrual accounting - Generally accepted accounting principles include the accrual basis of accounting, a method of recording transactions by which revenues and expenses are reflected in the accounts of the period in which they are considered to have been earned or incurred. This means that revenue may be recognized before payment is received, and expense may be incurred before it is paid.

Appropriated funds (Reserves) - Changes in fund balances reported in an institution's financial statements occur in part as a result of approved transfers to reserves or appropriation of funds for specific future purposes. Appropriations are a means by which fund balances are committed or reserved for future use, e.g. encumbrances. Appropriations relate to future events. An increase in appropriations (i.e. transfer to appropriations) should not be recorded as an expense nor should a decrease in the appropriations (i.e. transfer from appropriations) be recorded as a source of revenue. Rather, changes in appropriations are identified separately after accounting for revenues and expenses.

Interfund transfers - Normally, institutions reflect revenues in the funds in which they are received. If they are expended in another fund, and a restatement of revenue is not appropriate, a transfer is made from the fund in which the revenue was received to the fund where the expense is reported. This transfer is referred to as interfund transfer. Interfund transfers are reflected as a separate line item in the COFO-UO Financial Report. Further detail is provided on a separate Table.

The guidelines encourage institutions to minimize interfund transfers as much as possible by restating revenue to the fund in which they are expended.

To ensure consistency of interfund transfer reporting between institutions, the following guidance is offered as a way of grouping interfund transfers into distinct clusters for reporting on Table 9:

- (i) Where an interfund transfer is not material, i.e. less than \$100,000, revenue should be restated.
- (ii) Ancillary surplus transferred to Operating should be reflected as an interfund transfer.
- (iii) Transfer of revenue from past year(s), i.e. from a fund balance, should be reflected as an interfund transfer.
- (iv) Allocations for overheads to ancillary and contract research should be done by internal cost allocations rather than interfund transfer.
- (v) Transfer of funds from unrestricted funds to restricted funds or between restricted funds is accomplished by interfund transfer rather than the restatement of revenue, if material.

Consolidation of Controlled Entities - The COFO-UO Guidelines recommends that a university follow the practice reflected in the university's financial statements.

Materiality - Throughout the Guidelines reference is made to materiality of disclosure of information. For the purpose of offering guidance, the COFO-UO Financial Report defines materiality of financial information disclosure at a \$100,000 minimum. Larger institutions may use a larger materiality threshold while smaller institutions may wish to use a threshold of less than \$100,000.

B. Federated and Affiliated Institutions

Institutions submit a separate report for each federated or affiliated college or university. Information for these institutions is included in a publication separate from that of the main university.

II PRINCIPLES OF REPORTING

A. Identification of Individual Funds

Activities of universities are grouped into distinct funds. Funds have been identified as being either unrestricted or restricted. Funds are further identified as either expendable or non-expendable.

Unrestricted expendable funds are subdivided into operating and ancillary, while restricted expendable funds include sponsored research, trust and capital.

Restricted non-expendable funds include the endowment funds. These funds generate investment income which may be used for various purposes, often restricted by donors. The principal of the endowment funds cannot be expended.

In addition, expenses of each fund are further segregated into operational (functional) areas which represent the major areas of university activity, and by object.

Normally, the criteria for placement of a particular revenue or expense within a fund entity or functional area in the COFO-UO Financial Report are the same as those used by an institution. However, where the guidelines specifically designate the placement of items, institutions are expected to follow the classifications specified by the guidelines. Consequently, the classification of activities or items of revenue or expense in this financial report may differ from the classification used by an institution. For example, health services and athletics are to be reported in the student services functional area, even if they are reported as ancillary enterprises by a university.

Note: To ensure that an institution's information is based on its audited financial statements, the COFO-UO Guidelines requires institutions to submit a reconciliation between their audited financial statements and the information provided by this financial report.

Deviation from the Guidelines - Institutions are expected to follow the guidelines to insure comparability of information between institutions and assure the credibility of the Financial Report. If an institution believes that, for some exceptional reason, it must deviate from the guidelines, it is required to include with its report adequate explanation for the reasons and the effect of the deviation. This explanation will become part of the published report to permit readers to assess comparability of information.

B. Revenues and Expenses

1. **Gross Reporting - Revenue or External Cost Recoveries** - The guidelines require gross reporting of revenue, expenses and cost recoveries because it better reflects the financial results of the operations of the institution. To ensure that institutions make a consistent distinction between revenue and cost recoveries, the following guidance is offered:

- a) Revenue derived from external sources from sales, rentals or the provision of services should be shown as *revenue* in the case of the ancillary fund and as *external cost recoveries* in the case of the other funds.
- b) Payments received by an institution from an affiliated or federated institution for services rendered should be included in *miscellaneous revenue*.

Netting of Revenue or Cost Recoveries Against Expenses - while the netting of revenue against expenses, required by the guidelines of previous years, has been discontinued as a general rule, there are still instances where netting against expenses is appropriate. Major examples are the following:

- a) Treatment & Rehabilitation recoveries from the Ontario Ministry of Health for the partial salary cost of medical school faculty are netted against salary expenses.
- b) Revenue in ancillary operations from departments from the sale of goods and services is netted against expenses in the Ancillary fund and shown as an expense in the other funds or functions. Examples are the bookstore selling stationery or the printing department providing printing services.

2. **Internal Cost Allocations and Transfers**

Activities classified in a particular fund or function may include costs which are charged or allocated to another fund or function by a university. Common examples include the allocation of administrative costs as overhead to ancillary enterprises and sponsored research, and utility and maintenance costs transferred from operating to ancillary.

Two methods may be used for reporting cost transfers between funds and functions:

- (i) Reduce the expense line items in the fund or function from which the costs are transferred and report the costs in the expense line items of the fund or function to which they are charged.
- or
- (ii) Report the expense transfer in the internal cost allocation line in the fund or function from which the transfer is made and report the expense transfer as a cost in the internal cost allocation line in the fund or function to which the expense is charged.

Because the second method produces figures which distort functional comparisons of individual expenditure items, it is hoped that the first method will be used whenever possible. In other words, universities are asked to minimize the use of internal cost allocations as much as possible.

Internal cost allocations must always aggregate to zero.

3. **Gifts-in-Kind**

Gifts-in kind must be reported as both revenue and expense within the appropriate fund or function. As revenue they are included in Donations.

4. **Debt Servicing and Retirement**

Principal and interest repayments are to be included as expense in the appropriate fund. This treatment emphasizes their fully-costed nature in keeping with the principle of matching of expenses with revenues in lieu of amortization.

C. Appropriated Funds

Activities, which have been funded from appropriations, should be reported as expenses. Funds transferred from appropriations to cover an expense should *not* be reported as revenue but rather as a separate line item as a change in the level of appropriation on Table 1. Similarly, amounts transferred to create or increase an appropriation reserve should not be reported as expenses but rather as a separate line item as a change in the level of appropriation on Table 1.

For example, a provision for the future replacement of assets is considered a transfer to an appropriation rather than an expense. It is reported as an increase in the appropriation on Table 1.

III DEFINITIONS

A. Funds

1. Unrestricted Expendable Funds

Unrestricted Expendable Funds account for the general operational costs of the university financed by unrestricted revenues from fees, operating grants and other general income.

- a) Operating - this fund accounts for the costs of instruction and research (other than sponsored or contract research), academic support services, library, student services, administrative services, plant maintenance and other operating expenses of the university financed by fees, operating grants and other general unrestricted revenue. Operating includes the costs of privately funded programs.
- b) Other (Non-Credit) - this fund accounts for all revenues and expenses associated with lectures, courses and similar activities which are not recognized by the institution for the purpose of granting credit.

Other (Non-Credit) is mainly comprised of non-credit professional development and self-interest courses. Examples include continuing medical education and executive development programs.

- c) Ancillary - this fund accounts for all the operations provided as supplementary to the primary function of instruction and research. Although an integral part of the institution's total operations, they are reported separately. It includes "sales producing" operations ancillary to the normal functions of instruction and research.

Ancillary operations typically include bookstores, food services (dining hall, cafeterias, vending machines), residences, parking, university press, publishing, laundry services, property rentals, university facility rentals, theaters, and conference centres.

Where services are provided to other departments in the university, revenues from those services should be netted against expenses in the ancillary fund to avoid double counting of expenses.

2. **Restricted Expendable Funds**

Restricted Expendable Funds account for resources that may be used for current purposes, but with some degree of limitation as to the exact use imposed by the external provider of the funds or internally by the governing body of the institution.

a) Research

(i) *Sponsored Research Excluding Medicine* - this information accounts for all non-medical research activities and contract research funded from restricted sources such as government, private industry and donors. It does not include activity funded from general operating funds. These are reflected in the operating fund.

(ii) *Sponsored Research Medicine* - this information accounts for all medical research activities and contract research funded from restricted sources such as government, private industry and donors. It does not include activity funded from general operating funds. These are reflected in the operating fund for the purpose of intra-institutional comparability of information..

b) Trust - this fund accounts for expendable designated gifts, benefactions, grants, and interest earned on non-expendable gifts, which must be spent in accordance with specific instructions by the donors or by internal restriction by the university's governing body. Restricted expendable funds provided for specific capital and research purposes are reported in the restricted Capital and Research Funds respectively.

c) Capital - this fund accounts for grants, donations, and other funds made available to the university by external funding sources, such as government and donors, specifically for capital purposes. Expenditure of a capital nature includes building programs, acquisitions of major equipment, and major renovations.

3. **Restricted Non-Expendable Fund**

Endowment - this fund accounts for the capitalization of externally or internally restricted gifts which cannot be spent. Interest from endowment funds is reflected as revenue in the expendable trust fund. Interest which is returned to endowment to preserve the capital value is transferred by interfund transfer from the trust fund to the endowment fund or reflected as revenue in the endowment fund.

B. Revenue Sources

1. **Government Grants and Contracts** - this object will include all grants and contracts from the Ministry of Training, Colleges and Universities and other Ontario government departments and agencies, federal and municipal governments and government agencies. Grants and contracts from other provinces and from foreign governments are to be reported under "Other Government Grants and Contracts".

Government grants received by a university on behalf of its affiliates or federated institution should not be reported as revenue by the university (See also Miscellaneous Revenue).

a) **Ontario Ministry of Training, Colleges and Universities (MTCU):**

- (i) **MTCU Basic Formula Grant** - includes all operating grants distributed according to the funding formula.
- (ii) **MTCU Non-Formula Grants** - includes other transfer payments from MTCU.

Examples are:

- northern grants
- bilingualism grants
- differentiation grants
- research infrastructure/overhead grants
- pay equity grants
- enhanced access for the disabled grants
- grant in lieu of municipal taxes
- capital grants
- student residences grants
- Ontario Work Study Program, Ontario Special Bursary Program,
- Ontario Disabled Bursary Program
- institution specific grants
- Fair Funding grants
- ATOP funding grants
- special purpose grants

- (iii) **Other MTCU Grants and Contracts** - includes all other grants and contracts received from MTCU.

- b) **Other Ontario Government Grants and Contracts** - includes Capital and other grants received from other provincial ministries; e.g. grants and contracts with Centres of

Excellence, OMAF grants for Guelph, and energy management grants. While some of these grants may be administered by MTCU, the "Source of Funds" may be other than MTCU, and, therefore, should be reported here rather than under MTCU Other MTCU Grants and Contracts.

Note: Where a university provides an accounting service for a Centre of Excellence, the funds received on behalf of the Centre should not be included as university revenue in the COFO-UO financial report. If the university receives an administrative fee, this should be reported as miscellaneous revenue.

c) **Federal**

This includes all grants from the Government of Canada or its agencies (including federal portions of capital and other grants which flow through the provincial government).

d) **Municipal**

Includes all grants received from municipalities.

e) **Other Governments**

This includes all grants from, and contracts with, other provinces and foreign governments.

2. **Fees**

a) **Tuition** - includes tuition fees for fall, winter, spring, summer sessions, and all other sessions. Fees for "make-up" or special courses which are related to the credit offerings of an institution and fees for auditing in credit courses are included. Fees received for privately funded programs and non-credit programs are included in this category.

b) **Miscellaneous** - includes all other fees charged to students, including room and board charges, interest on unpaid fees, health services, athletics, OUAC application fees, charges for deferred or instalment payment, late registrations, lockers, and other compulsory and non-compulsory fees. It excludes fees collected and turned over to student-controlled and administered areas such as student councils or federations.

3. **Borrowings** - this category includes only those borrowings which are used to finance capital expenditures, where the university will repay both interest and principal.

4. **Donations, Non-Government Grants and Contracts**

Donations - includes donations and gifts-in-kind received from individuals, companies, foundations, charitable institutions, associations, and societies which are considered to be gifts for tax purposes and eligible for tax receipts as charitable donations.

Non-Government Grants and Contracts - includes grants and contracts received from individuals, corporations, foundations and associations for which no tax receipts are provided and which are not considered as charitable donations for tax purposes. Contracts provide financial support under certain specific stipulations and conditions, including the provision of a deliverable product, such as a piece of equipment, provision of a service, or a report.

5. **Sales of Services and Products** - includes external receipts from sales in ancillary enterprises, excluding room and board charges and other compulsory ancillary fee charges to students. Revenues associated with services to other departments within the university should not be reported as revenue but rather are netted against the appropriate objects of expense to avoid double counting of expense.
6. **Investment Income** - includes income from dividends, bonds, mortgages, short-term notes and bank interest. Realized and unrealized gains or losses, if treated as income, also should be included. Significant non-recurring items should be noted.
7. **Miscellaneous** - include any form of revenue not identified in the above categories of revenue. Payments received by a university from its federated or affiliated college or university for the provision of instructional, administrative or other services are included in Miscellaneous Revenue.

C. Expenses - Functional Areas

1. a) **Instruction and (Non-Sponsored) Research - Excluding Medicine** - this functional area includes all direct costs of faculties, academic departments, graduate school, summer school, credit extension, deans and departmental offices (but excluding dean of research which is included in Academic Support) and other academic functions and expenses attributable to the area of Instruction and (Non-Sponsored) Research.

Instruction and non-sponsored research connected with the Faculty of Medicine is excluded.

Non-medical research funded from operating revenues should be reported in this function and not in the Sponsored Research fund.

- b) **Instruction and (Non-Sponsored) Research - Medicine** - this functional area includes all direct instruction and non-sponsored research costs of the Faculty of Medicine. The costs are reduced by the recoveries from the Ontario Ministry of Health (Treatment and Rehabilitation Funds). These recoveries should not be shown as revenue or as an external cost recovery.

Instruction and non-sponsored research costs pertaining to privately funded medical programs are excluded.

Medical research funded from the university's operating revenues should be reported in this function and not in the Sponsored Research Fund.

2. **Academic Support** - this function includes all activities provided by an institution in direct support of Instruction & Research. It includes the following types of activities:
 - central animal services
 - central shops for instruction and research (machine shop, glass blowing, electronics shop, etc.)
 - co-op program administration
 - faculty and instructional support services:
 - vice presidents' academic office
 - research administration (grants and contracts administration, vice-president or dean of research, but excluding research accounting which is included in Administration & General)
 - registrar's office and graduate students office (excluding those activities in the registrar's office included in Administration & General):
 - student recruitment
 - calendars
 - admissions
 - student records
 - government reporting
 - distance education support
 - audio visual
 - academic class scheduling
3. **Library** - this area encompasses the institution's main library, branch, faculty and departmental libraries. It includes the cost of purchases of books and periodicals and the provision of library services.
4. **Student Services** - this functional area includes the cost of services (other than direct teaching, research and administrative services) provided to students by an institution. Generally, these services will include:
 - counseling, career guidance and placement services
 - intramural and intercollegiate athletics (not physical education)
 - student health services
 - dean of students
 - placement services
 - student housing services (not to be confused with residence hall operations)
 - student transportation services

- grants to student organizations
- student program costs, e.g., cultural, music, drama; student centre costs
- student financial aid administration
- other student services (such as international student office, social and cultural activities for students funded by the university)

If any of the foregoing activities are carried as ancillary enterprises on the financial statements of the institution, the revenue and expenses should be transferred to this and other functional operating areas for reporting purposes. These services may be provided from general revenue in whole or in part by a specific fee included in the ancillary student fee structure.

Note: Student Activity Fees collected and turned over to student councils or federations are to be excluded where an institution is acting in an agency capacity.

5. **Central Computing and Communications** - only expenses for central computing and communication facilities are recorded in the functional area "central computing and communications".

A central computing facility is defined as comprising those computer-related activities and resources which, due to (a) economies of scale, (b) the existence of a large number of users who require a wide variety of services, and (c) the high degree of technical expertise required in computer operations, are budgeted and administered under a central management. This is usually seen as a university resource providing a centralized support service to the institution's instruction, research and administrative areas.

This contrasts with stand-alone computer installations established for the main purpose of providing services to a single division or department. Where facilities are meant to serve a single division or department, the expenses of these remote computing resources should be reported within the relevant fund or functional area. For example, a computing facility in the library to provide library computing should be included in the Library function.

If an institution employs a charge-out system for central computing time, the expenses should be drawn together and reported under this column. Where an allocation of costs to other funds is to be reflected, the Object of Expense "Internal Cost Allocation" should be used for the purpose of recording these transfers (e.g. charges made to the Sponsored Research fund). Thus the function will show the net cost to the operating fund.

Communications includes the costs of central telephone equipment rental, acquisition and switchboard, including related personnel and other costs. If an institution employs a charge-out system for central communications, the expenses should **not** be drawn together and reported under this column, but rather should be reported under the appropriate cost centres.

6. **Administration & General** - this function includes the following:

- administration, planning and information costs and activities associated with the offices of the president and vice-presidents (excludes administration which is included in Academic Support and External Relations)
- internal audit
- investment management
- space planning
- board and senate secretariat
- finance and accounting (including research accounting)
- human resources
- central purchasing, receiving and stores
- institutional research
- general university memberships (e.g. COU, AUCC, CAUBO)
- the administration of the occupational health and safety program, including the disposal of hazardous wastes
- professional fees (legal and audit)
- convocations and ceremonies
- insurance (except fire, boiler and pressure vessel, property and liability insurance which are reported under the physical plant function).
- activities in the registrar's office not included in Academic Support

If purchasing, receiving and stores are centralized, then these expenditures should be included under Administration & General. If these services are not centralized then these expenditures should be included in the various functional areas.

7. **Physical Plant** - this functional area reflects costs related to the physical facilities of the university, including

- physical plant office
- maintenance of buildings and grounds
- custodial services
- utilities
- property and liability insurance
- vehicle operations
- security and traffic
- repairs and furnishings

- renovations and alterations
- mail delivery services
- property taxes, municipal taxes including those for which compensatory grants are received from the government
- rental of space

Costs reported should represent the total operating costs of the physical plant function as defined in the Guidelines and may not necessarily reflect how they are reported in a university's financial statements.

Note: Central purchasing, receiving and stores are to be recorded in the Administration & General function.

8. External Relations - this area includes

- all activities pertaining to the external relations
- fund raising
- development office
- alumni office
- public relations office
- external communications office.

D. Object of Expense

1. Salaries and Wages

The COFO-UO Financial Report displays salary and wages information by full time and part time categories. Many definitions exist which define the distinction between full time and part time (such as Statistics Canada, COU, union contracts). Universities are asked to use whatever definitions best fit their presentation of information. Other categories of compensation payments to employees shall be reported under salary expenditures (for example, salary continuance payments during sick leave or maternity leave).

Note: Salaries and wages are to be reported separately for full-time and for part-time staff only under the Operating fund. In reporting under all other funds, salaries and wages for full-time staff and for part-time staff are to be combined.

- (i) **Academic Ranks - Full Time** - this object includes salaries paid to *full time* instructional staff who hold an academic rank in the reporting institution from lecturers to deans inclusive in faculties, academic departments or programs, summer schools, credit extension courses and other academic functions. Salary payments to staff members on paid academic leave also are included.

- (ii) **Academic Ranks - Part Time** - this object includes salaries paid to *part time* staff who hold an academic rank.
- (iii) **Other Instruction and Research - Full Time** - this classification includes payments made to *full time staff members* without academic rank at the reporting institution who are engaged in instruction and research as instructors, tutors, markers, laboratory demonstrators, teaching assistants, research assistants, invigilators, clinical assistants, post-doctoral fellows, and others. Payments made to graduate and undergraduate students undertaking these activities are included.
- (iv) **Other Instruction and Research - Part Time** - this object includes salaries paid to *part time* staff who fall in this category.
- (v) **Other Salaries and Wages - Full Time** - this object reflects all salaries, wages and payments to *full time* non-instructional staff (support staff) including among others, technicians, teaching and research laboratory technicians, clerical and secretarial, professional and managerial, janitorial, trades and maintenance. All salaries for functions other than Instruction and Research are to be included in this object even though individuals, (e.g., certain professional librarians or computing centre personnel), may hold the equivalent of an academic rank.
- (vi) **Other Salaries and Wages - Part Time** - this object reflects all salaries, wages and payments to *part time* non-instructional staff (support staff)

Note: Lump sum payments for current and future fiscal periods to employees who have terminated employment with the institutions are to be excluded from this Salary and Wages category. Instead, they are included in a separate expense line for Lump Sum Payments on Table 1.

2. **Employee Benefits** - this object reflects the cost of an institution's contributions (with respect to salaries) for pensions (including payments for actuarial deficiencies and past service liability), group life insurance, salary continuance insurance, dental plans, cost of Workers' Compensation, the Employer Health Tax, tuition remission, employment insurance, early retirement benefits and other costs of an employee benefit program.

Professional expense allowances and grants are to be included in Employee Benefits if they are negotiated. If they are not negotiated they are to be included in Supplies and Expenses.

The cost of post retirement benefits and benefits paid during early retirement periods are included.

Memberships or other perquisites of employment are not to be reported here. Whenever an institution pays a premium or sets aside a negotiated amount for an employee, these amounts should be included under employee benefits.

Note: Maternity benefits are not to be included here but should be included in salaries and wages.

3. **Library Acquisitions** - this object will include all purchases of books, periodicals, microfilms, microfiche and other reference materials (including costs of bookbinding), with respect to the institution's main library, branch and faculty or departmental libraries.
4. **Equipment and Furniture Purchase, Rental and Maintenance** - this object will include all purchase, rental and maintenance expenses for equipment and furniture, including laboratory equipment (other than consumables), administrative equipment and furnishings (including carpets and drapery), copying and duplicating equipment, computing equipment, maintenance equipment, and telephone equipment rental. Instalment payments, as a result of external and internal financing, lease purchase computer contracts, installation costs, and amortizations are included.
5. **Operational Supplies and Expenses** - this object includes all expenses for which no separate expense object classification exists. Typically it would include the cost of teaching, laboratory and office supplies, postage, reproduction, publications, telephone long distance charges, repair materials, computer software packages, municipal taxes, legal fees, consulting fees, audit fees, and the cost of goods sold (in the ancillary fund, for example).

Note: Cost of goods sold to be used where an inventory method of accounting is normally employed, (e.g. bookstore, food services) and should include the laid down cost of goods purchased for resale only. The remaining costs of operating the service, i.e. salaries, supplies, etc., are to be shown in their respective objects. Where a service is externally contracted, particularly in the ancillary enterprises area, the total costs of the contract should be included in the object "Externally Contracted Services", referred to below.

6. **Travel** - includes expenditures on recruitment, travel, moving, relocation of staff, field trips, and all other related activities for the operation of the institution.
7. **Utilities** - includes expenses for fuel, electricity, generation costs for electricity and steam, water, and natural gas.
8. **Renovations and Alterations** - this object includes all expenses for **major** renovations and alterations to existing university space. If externally contracted, these expenses are to be reported under this object and not as "Externally Contracted Services". If internally performed, the total costs including labour and materials should both be reported in this object.
9. **Externally Contracted Services** - all expenses for services contracted to external agencies (except for renovations, alterations, and equipment maintenance) are to be included. Examples of expenses to be included would be cleaning contracts, security services, snow removal and similar time and material contracts under physical plant, and food services under ancillary enterprises. Where food services are contracted, the contract amount in total should be shown under this object and not under "operational supplies and expenses" or other objects, even though the contractor may provide a breakdown of costs.

10. **Scholarships, Bursaries, Other Student Assistance** - this object will include all payments to students (except those for which the student is required to perform a service for that payment) including fee remission, prizes and awards.
- Note:** This expense is to be displayed under the "Student Service" functional area.
11. **Principal and Interest Repayments** - this object reflects all principal and interest repayments of university debts.
12. **Building, Land and Site Services** - this object is to include acquisition costs, land improvements and site preparation including landscaping, sewers and roads, building construction costs, fees and planning costs relative to the direct expenses as well as any costs such as utilities incurred during the period of construction. Furniture and equipment costs are to be reported in the separate line item for Equipment and Furniture.
13. **Internal Cost Allocation** - this object is intended only for internal transfers of costs between funds and *not* between functions within a fund. Wherever possible or feasible, direct allocation of expenses should be reported in the appropriate fund. Reductions in the objects of expense of one fund should be offset by corresponding increases in those same expense objects in the other fund. *This object should not be used for reporting expediency*

The total of internal cost recoveries must cross-add to zero.

14. **External Cost Recoveries** - The guidelines require gross reporting of revenue, expenses and cost recoveries because it better reflects the financial results of the major operations of the institution. Except for ancillary enterprises, where revenue from external sales and services is reported as revenue, external cost recoveries include:
- (i) Revenue from services to outside organizations, e.g. selling of steam, computer time, lab tests, space rental to external organizations, etc,
 - (ii) Incidental charges such as income from various medical clinics, athletic gate receipts, payments for medical services under Student Services.
 - (iii) Revenue derived from external sources from sales, rentals or the provision of services, while shown as revenue in the ancillary fund, is included in external cost recoveries in the other funds.

Note: Payments received by an institution from another institution for services rendered should be included in miscellaneous revenue.

Netting of revenue against expense - The netting of revenue against expenses is appropriate in certain circumstances. For example:

- a) Treatment and Rehabilitation Program payments from the Ontario Ministry of Health for the salary cost of medical school faculty are netted against salary expense rather than shown in external cost recovery.

- b) Revenue in ancillary enterprises from departments from the sale of goods and services (for example the bookstore selling stationery to departments) is netted against expenses in the Ancillary fund and shown as expense in the other funds or functions.

IV TABLES

1. **Table 1 - Summary of Revenue, Expense and Fund Balances** - this table brings together in summary form, for each fund, total revenues and expenses, the resulting net revenue and expense, before and after interfund transfers and appropriations, and changes in fund balances.

Line 1 - Total Revenue - Represents the total of the revenues reported on Table 2.

Line 2 - Total Expense - Reflects the totals of all expenses reported on Table 4.

Line 3 - Lump Sum Payments - The cost associated with lump sum payments on termination of employment is not included with expense on the tables where expense is reported. Rather, it is reported on a separate line Lump Sum Payments on Table 1. While this presentation deviates from generally accepted accounting principles followed by universities, it enhances comparability of information between universities.

Line 4 - Net Revenue (Expense) - Reflects the difference between Total Revenue and Total Expense.

Line 5 - Interfund Transfers - Reflects transfers between funds where expenditures in one fund are funded by the revenue of another fund. The transfers represent the reallocation of revenues to the funds where the expenses are reported. Interfund Transfers aggregate to zero. Further information is provided on a separate Table 9.

Line 6 - Net Variation in Appropriations - Reflects the net amount of increases and decreases in the institution's appropriations as defined by the Guidelines and is further detailed on a separate Table 8.

Line 7 - Net Increase (Decrease) for the Year per COFO-UO Report - Reflects the net revenue (expense) after interfund transfers and changes in appropriations.

Line 8 - Net Reconciling Items - Reflects the adjustments required to agree the Net Revenue (Expense) per COFO-UO Report with the Net Revenue (Expense) per Financial Statements. The reconciling items must be further detailed on Table 14.

Line 9 - Balance - Beginning of Year - Reflects the institution's opening balances per Financial Statements in each fund at the beginning of the fiscal year.

Line 10 - Balance - End of Year - Reflects the institution's total net assets per Financial Statements.

Lines 11, 12, 13 and 14 - In these lines the institution is required to distribute the closing balances at end of year between Unrestricted, Internally Restricted, Investment in Capital Assets and Externally Restricted. Line 11 - the total of *Unrestricted* reflects the institution's surplus/deficit per Financial Statements. Line 12 - the total of *Internally Restricted* reflects the sum of Internally Restricted (appropriations) and Internal Endowments per Financial Statements. Line 13 - the total of *Investment in Capital Assets* reflects the institution's investment in Capital Assets per Financial Statements. Line 14 - the total of *Externally Restricted* reflects the institution's External Endowments per Financial Statements.

2. **Table 2 - Revenue** - this table reports the institution's total revenue by type of fund and source for the current fiscal year. The sum of revenues of each fund is carried forward to the appropriate line item on Table 1.
3. **Table 3 - Summary of Expense by Fund and Functional Area** - this table summarizes expense by fund and function. It presents a consolidated summary of the institution's activities in each fund by major functional areas.
4. **Table 4 - Summary of Expense by Fund and Object of Expense** - this table reports the institution's total expenses for all expendable funds by object and type of fund for the current fiscal year. The sum of expenses of each fund is carried forward to the appropriate line item on Table 1.
5. **Table 5 - Summary of Expense for All Funds By Functional Area and By Object of Expense** - this table reports the institution's total expenses for the current fiscal year for all expendable funds by object and functional area.

Tables 5(a) to 5(d) - Expense for Other (Non-Credit), Sponsored Research Excluding Medicine, Sponsored Research Medicine, Capital. These tables are prepared to facilitate the preparation of Table 5. They will not be published in the COFO-UO Financial Report.

6. **Table 6 - Expense - Operating** - this table reflects, in further detail, the objects of expense reported for the Operating fund by individual functional areas.
7. **Table 7 - Expense - Trust** - this table reflects, in further detail, the objects of expense as reported for the Expendable Trust Fund by individual functional areas which benefit from these activities. Note that scholarships should be reported under the Student Services functional area.
8. **Table 8 - Changes in Appropriated Fund Balances - Operating and Ancillary Only** - this table further details changes in appropriations in Operating and Ancillary.

An increase in appropriated funds is caused by an appropriation of current funds for use in future years. A decrease in appropriated funds is caused by expending funds which were appropriated during a previous year.

The table shows appropriations of operating funds into the following six categories:

1. Provision for repairs, renovations and replacement of physical assets in future years.
2. Purchase order commitments representing funds set aside to pay for materials and services ordered but not received in the current year.
3. Budget appropriations carried forward for specific budgetary purposes in subsequent years. These can arise from commitments, to various budget centres, to allow the complete or partial carry-forward of budgeted funds where it is determined that it would be in the best interests of the university to defer a particular expenditure to the following year.
4. Funds set up for self-insurance to protect against uninsured losses, for example to cover the deductible amounts under fire and theft insurance policies.
5. Unexpended pension contributions which arise from compliance with the Handbook of the Canadian Institute of Chartered Accountants.
6. Finally, an "Other" category is employed to report various types of appropriations which are not defined in the preceding categories. Examples include provisions for pension liabilities, library or instructional development.

The first two categories, as well as the final "Other" category, are also reported for ancillary enterprises.

SUMMARY INFORMATION FOR UNIVERSITIES



TABLE 1

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
SUMMARY OF REVENUE, EXPENSES AND FUND BALANCE
(in thousands of dollars)

Total for Universities

	General Expendable Funds				Restricted Expendable Funds			Total Expendable	Endowment
	Operating & Other (Non-Credit)		Ancillary		Sponsored Research	Trust	Capital		
	Unappropriated	Appropriated	Unappropriated	Appropriated					
1. Total Revenue	3,251,012	0	518,181	0	1,053,354	265,848	564,032	5,852,427	303,872
2. Total Expense	3,193,863	0	494,788	0	951,527	168,977	210,721	5,019,876	0
3. Lump Sum Payments	10,577	0	205	0	66	55	0	10,903	0
4. Net Revenue (Expense)	46,572	0	23,188	0	101,761	96,816	353,311	621,648	303,872
5. Interfund Transfers	(59,830)	0	(13,886)	0	7,034	(16,436)	73,768	(9,350)	9,350
6. Net Variation in Appropriations	(54,598)	54,581	(4,430)	4,448	0	0	0	0	0
7. Net Increase (Decrease) for the Year per COFO-UO Report	(67,857)	54,581	4,872	4,448	108,795	80,380	427,079	612,298	313,222
8. Net Reconciling Items	69,999	0	(1,209)	0	(119,332)	(66,458)	(385,754)	(502,754)	(1,568)
9. Balance - Beginning of the Year per Financial Statements	(163,532)	261,272	(58,832)	44,808	47,342	191,832	832,321	1,155,211	1,953,145
10. Balance - End of the Year per Financial Statements	(161,390)	315,853	(55,169)	49,256	36,805	205,754	873,646	1,264,755	2,264,799
Distribution of Balance - End of the Year									
11. Unrestricted	(161,390)	0	(44,774)	0	0	14,486	(45,954)	(237,632)	0
12. Internally Restricted	0	315,853	(10,395)	27,576	36,805	191,268	36,501	597,608	617,627
13. Investment in Capital Assets	0	0	0	21,680	0	0	883,099	904,779	0
14. Externally Restricted	0	0	0	0	0	0	0	0	1,647,172
Total	(161,390)	315,853	(55,169)	49,256	36,805	205,754	873,646	1,264,755	2,264,799

Note 1: In addition to the above revenue and expenses, \$26,343 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and for the most part were expended as salary payments to the members of academic staff who provided services.

Note 2: Sponsored research revenue includes \$244,548 thousand and sponsored research expense includes \$235,869 thousand related to research activities of faculty members that took place in hospitals and research centres that are affiliated with the University of Ottawa, Queen's University, the University of Toronto and the University of Western Ontario. (This information is not available for McMaster University.)

TABLE 2

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000

REVENUE

(in thousands of dollars)

Total for Universities

Source	General Expendable Funds				Restricted Expendable Funds				Total Expendable Funds	Endowment	
	Operating			Ancillary	Sponsored Research			Trust			Capital
	Operating	Other (Non-Credit)	Subtotal		All Excl. Medicine	Medicine	Subtotal				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
1. Government Grants and Contracts:											
a) Ontario MTCU											
	1,440,933	0	1,440,933	0	0	0	0	0	1,440,933	0	
(i) Basic Formula Grant	174,472	296	174,768	2,856	250	0	250	10,760	89,616	278,250	
(ii) Non-Formula Grants	6,672	0	6,672	126	212	0	212	5,669	362,312	374,991	
(iii) Other MTCU Grants and Contracts	67,054	5,951	73,005	406	131,348	53,111	184,459	8,353	11,552	277,775	
b) Other Ontario Government Grants and Contracts											
Total Ontario Grants and Contracts	1,689,131	6,247	1,695,378	3,388	131,810	53,111	184,921	24,782	463,480	2,371,949	
c) Federal											
d) Municipal	4,588	742	5,330	27	299,194	133,149	432,343	13,820	6,570	458,090	
e) Other	45	0	45	31	1,095	83	1,178	368	313	1,935	
Fees	1,132	0	1,132	0	7,911	23,606	31,517	272	0	32,921	
a) Tuition Fees	1,151,217	69,606	1,220,823	0	0	0	0	0	0	1,220,823	
b) Miscellaneous Fees	147,710	2,294	150,004	134,411	0	0	0	0	574	284,989	
Borrowings	0	0	0	0	0	0	0	0	29,669	29,669	
Donations and Non-Government Grants and Contracts	32,182	1,992	34,174	1,389	122,481	266,647	389,128	124,481	48,703	597,875	
Sales of Services and Products	0	0	0	360,797	0	0	0	0	0	360,797	
Investment Income	74,315	165	74,480	2,770	5,082	1,626	6,708	90,346	9,962	184,266	
Miscellaneous	65,323	4,323	69,646	15,368	7,471	88	7,559	11,779	4,761	109,113	
Total	3,165,643	85,369	3,251,012	518,181	575,044	478,310	1,053,354	265,848	564,032	5,652,427	

TABLE 2A

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
PERCENTAGE ANALYSIS OF OPERATING REVENUE BY SOURCE

Source	Bro (1)	Car (2)	Gue (3)	Lak (4)	Lau (5)	Alg (6)	Hea (7)	McM (8)	Nip (9)	OCAD (10)	Ott (11)	Que (12)	Rye (13)	Tor (14)	Tre (15)	Wat (16)	Wes (17)	WLU (18)	Win (19)	Yor (20)	Total (21)
1. Government Grants and Contracts:																					
a) Ontario MTCU:																					
(i) Basic Formula Grant	45.0	44.7	49.6	40.3	44.0	41.2	19.2	45.3	29.5	42.6	46.7	40.1	45.3	47.1	39.6	50.7	45.6	43.0	49.0	43.8	45.5
(ii) Non-Formula Grants	5.7	5.0	2.7	13.9	20.3	21.0	51.2	4.5	16.4	2.9	10.9	3.4	5.1	4.3	9.2	3.4	3.7	4.6	4.5	5.9	5.5
(iii) Other MTCU Grants & Contracts	0.0	0.0	0.0	0.0	1.2	0.0	0.0	0.0	0.0	0.0	0.2	0.0	0.0	0.3	0.6	0.0	0.0	0.0	0.0	0.9	0.2
b) Other Ontario Government Grants and Contracts	0.0	0.0	3.0	0.0	0.4	0.0	0.0	0.2	0.4	0.0	0.3	18.2	0.2	1.4	0.1	0.2	0.7	0.0	0.0	0.2	2.1
Total Ontario Grants and Contracts	50.7	49.7	55.3	54.2	66.0	62.2	70.4	50.0	46.3	45.4	58.1	61.8	50.6	53.2	49.6	54.4	50.0	47.6	53.4	50.8	53.4
2. Fees																					
a) Tuition Fees	0.0	0.2	0.0	0.3	0.0	0.0	1.2	0.0	0.0	0.0	0.8	0.0	0.5	0.0	0.3	0.0	0.3	0.0	0.0	0.2	0.1
b) Miscellaneous Fees	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
c) Federal	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
d) Municipal	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
e) Other	0.0	0.0	0.0	0.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.0	0.0	0.0	0.2	0.0	0.0	0.0	0.0
3. Borrowings	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4. Donations and Non-Government Grants and Contracts	46.1	37.2	32.6	40.4	28.5	36.3	14.5	32.5	45.9	45.5	36.2	31.6	42.1	31.3	42.4	36.6	40.8	47.8	39.6	41.1	36.4
5. Sales of Services and Products	2.5	3.0	2.4	2.7	1.5	0.3	0.3	1.2	3.5	4.2	2.0	2.3	3.9	9.5	5.5	5.5	3.9	2.9	3.1	5.6	4.7
6. Investment Income	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7. Miscellaneous	0.0	7.6	0.0	1.0	1.7	0.3	0.0	0.0	0.0	1.8	1.0	2.8	0.1	0.0	1.8	0.3	1.0	0.0	0.0	1.0	1.0
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

TABLE 28

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000

PERCENTAGE ANALYSIS OF EXPENDABLE REVENUE BY TYPE OF FUND

Fund	General Expendable Funds			Restricted Expendable Funds				Capital	Total Expendable Funds
	Operating		Ancillary	Sponsored Research		Trust			
	Operating	Other (Non-Credit)		All Excluding Medicine	Medicine				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		
Brock	73.9	1.3	13.2	4.3	0.0	2.8	4.5	100.0	
Carleton	75.3	0.1	6.1	12.7	0.0	3.2	2.5	100.0	
Guelph	43.7	3.4	12.9	24.5	0.0	3.3	12.1	100.0	
Lakehead	59.1	0.8	13.1	5.9	0.0	1.9	19.1	100.0	
Laurentian	69.8	0.7	7.8	8.9	0.0	3.8	9.0	100.0	
Algoma	79.7	0.0	9.1	0.0	0.0	0.0	11.3	100.0	
Hearst	83.4	0.0	3.1	0.0	0.0	0.7	12.8	100.0	
McMaster	46.8	0.0	8.6	8.3	16.1	8.7	11.5	100.0	
Nipissing	88.1	1.3	4.0	0.8	0.0	3.6	2.1	100.0	
OCAD	41.5	0.2	0.3	0.0	0.0	0.5	57.5	100.0	
Ottawa	58.0	0.6	2.8	10.7	17.0	4.4	6.4	100.0	
Queen's	50.6	2.2	9.9	9.4	6.8	7.1	14.0	100.0	
Ryerson	80.7	2.1	10.8	2.6	0.0	2.8	0.9	100.0	
Toronto	50.9	1.6	6.6	10.2	17.6	5.0	8.2	100.0	
Trent	71.8	0.4	12.3	11.6	0.0	1.9	2.0	100.0	
Waterloo	53.9	0.1	11.7	18.8	0.0	5.1	10.2	100.0	
Western	48.8	2.0	13.9	7.4	11.8	5.2	10.9	100.0	
Wilfrid Laurier	60.4	0.4	14.9	3.3	0.0	5.1	15.9	100.0	
Windsor	74.6	0.1	12.6	7.0	0.0	3.9	1.6	100.0	
York	66.5	3.3	8.5	5.7	0.0	1.8	14.2	100.0	
Average All Institutions	56.0	1.5	9.2	10.2	8.5	4.7	10.0	100.0	

TABLE 3

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
SUMMARY OF EXPENSE BY FUND AND FUNCTIONAL AREA
(in thousands of dollars)

Total for Universities

Functional Area Fund	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Excl. Medicine	Medicine	Sub- total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Operating	1,662,135	195,014	1,857,149	137,106	201,693	293,359	108,519	144,249	310,920	58,193	0	3,111,188
Other (Non-Credit)	79,838	2,837	82,675	0	0	0	0	0	0	0	0	82,675
Ancillary	0	0	0	0	0	0	0	0	0	0	494,788	494,788
Sponsored Research	498,930	452,597	951,527	0	0	0	0	0	0	0	0	951,527
Trust	66,603	29,983	96,586	5,480	3,834	42,696	38	5,795	1,621	12,927	0	168,977
Capital	0	0	0	0	0	0	0	0	210,721	0	0	210,721
Total	2,307,506	680,431	2,987,937	142,586	205,527	336,055	108,557	150,044	523,262	71,120	494,788	5,019,876

TABLE 4

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE
(in thousands of dollars)

Total for Universities

Object of Expense	Fund	General Expendable Funds				Restricted Expendable Funds						Total
		Operating	Other (Non-Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital		
						All Exd. Medicine	Medicine	Subtotal				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)			
1. Salaries and Wages:												
(i) Academic Ranks		960,634	9,464	970,098	0	31,280	33,724	65,004	16,550	0	1,051,652	
(ii) Other Instruction & Research		138,985	12,064	151,049	0	104,745	92,910	197,655	7,314	0	356,018	
(iii) Other Salaries & Wages		874,129	19,676	893,805	108,374	82,974	87,169	170,143	25,357	0	1,197,679	
Total Salaries and Wages		1,973,748	41,204	2,014,952	108,374	218,999	213,803	432,802	49,221	0	2,605,349	
2. Employee Benefits		283,677	4,052	287,729	17,276	18,239	20,020	38,259	5,731	0	348,995	
Total Salaries and Benefits		2,257,425	45,256	2,302,681	125,650	237,238	233,823	471,061	54,952	0	2,954,344	
3. Library Acquisitions		83,487	174	83,661	0	172	848	1,020	3,324	6,797	94,802	
4. Equipment and Furniture Purchase, Rental and Maintenance		162,455	2,105	164,560	23,191	83,905	52,351	136,256	24,749	17,517	366,273	
5. Operational Supplies and Expenses		298,771	29,727	328,498	199,474	102,971	140,448	243,419	41,367	2,325	816,083	
6. Travel		52,578	4,129	56,708	40	43,311	16,499	59,810	5,244	26	121,828	
7. Utilities		95,385	279	95,664	24,776	1,000	9	1,009	67	0	121,516	
8. Renovations and Alterations		23,410	125	23,535	15,601	7,417	2,337	9,754	1,344	98,085	148,319	
9. Externally Contracted Services		40,788	1,428	42,216	31,047	8,985	1,912	10,897	801	512	85,473	
10. Scholarships, Bursaries, etc.		179,025	439	179,464	0	1,961	733	2,694	39,023	0	221,181	
11. Principal and Interest Payments		6,696	161	6,857	55,183	0	47	47	4	12,330	74,421	
12. Building, Land and Site Services		1,042	3	1,045	406	24	7	31	9	74,016	75,507	
13. Internal Cost Allocations		(36,593)	803	(35,790)	19,420	12,789	3,583	16,372	32	(34)	0	
14. External Cost Recoveries		(54,282)	(1,954)	(56,236)	0	(843)	0	(843)	(1,939)	(853)	(59,871)	
Total		3,111,188	82,675	3,193,863	494,788	498,930	452,597	951,527	168,977	210,721	5,019,876	

TABLE 4A

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
PERCENTAGE ANALYSIS OF TOTAL EXPENSES BY OBJECT OF EXPENSE

Object of Expense	Bro	Car	Gue	Lak	Lau	Alg	Hea	Mcm	Nlp	OCAD	Ott	Que	Rye	Tor	Tre	Wat	Wes	WLU	Win	Yor	Total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
1. Salaries and Wages:																					
(i) Academic Ranks	27.5	23.7	16.7	26.1	28.4	35.7	30.3	22.6	28.6	30.5	21.0	17.7	21.0	19.8	27.6	20.4	18.0	24.1	22.2	24.7	20.9
(ii) Other Instruction & Research	4.3	7.4	4.5	3.7	0.5	0.0	0.0	2.0	0.0	1.5	12.0	7.7	8.0	10.1	5.0	7.9	5.2	2.4	6.4	6.9	7.1
(iii) Other Salaries & Wages	19.7	20.5	30.1	23.9	26.9	23.8	24.2	23.9	18.9	18.9	23.2	24.3	23.7	21.0	22.2	28.9	24.3	21.9	23.9	26.3	23.9
Total Salaries and Wages	51.5	51.5	51.2	53.6	55.8	59.6	54.5	48.5	47.5	50.9	56.2	49.6	52.6	50.8	54.8	57.2	47.5	48.4	52.5	57.9	51.9
2. Employee Benefits	9.5	8.3	6.8	8.1	9.2	9.6	11.0	5.7	7.4	8.1	6.4	5.9	7.2	5.0	9.6	7.0	9.5	5.6	9.4	9.0	7.0
Total Salaries and Benefits	60.9	59.9	58.0	61.7	65.0	69.2	65.5	54.2	55.0	59.0	62.6	55.6	59.9	55.8	64.4	64.2	57.0	54.0	61.9	66.9	58.9
3. Library Acquisitions	1.7	1.8	1.2	1.8	1.5	1.6	1.3	1.9	1.6	0.4	1.3	1.8	1.2	2.6	1.5	2.0	1.7	1.4	2.4	1.8	1.9
4. Equipment and Furniture Purchase, Rental and Maintenance	6.2	10.0	6.4	10.3	4.5	2.5	2.0	7.4	5.8	1.6	8.1	6.4	7.2	8.4	8.2	7.6	8.8	4.1	6.1	3.6	7.3
5. Operational Supplies and Expenses	11.8	10.7	16.1	16.2	11.2	15.8	15.7	19.7	11.4	14.9	14.3	17.4	15.6	18.5	8.7	15.5	18.0	17.1	14.8	12.9	16.3
6. Travel	1.0	2.2	2.1	2.1	3.1	0.7	4.5	2.6	3.3	0.3	2.2	2.6	1.3	2.5	2.5	2.8	3.0	1.5	1.9	2.9	2.4
7. Utilities	2.7	2.7	3.4	2.9	2.5	2.2	2.3	2.5	0.5	1.5	1.7	2.3	2.9	2.2	2.2	2.8	2.4	2.1	3.3	2.2	2.4
8. Renovations and Alterations	0.5	3.0	2.0	0.0	0.4	0.0	6.3	7.1	1.6	15.4	3.8	2.0	2.4	3.8	2.2	2.4	2.0	1.2	3.0	1.3	3.0
9. Externally Contracted Services	0.6	2.4	2.9	0.1	1.6	0.4	0.1	0.5	5.4	3.2	2.3	3.6	3.4	1.9	6.1	0.0	0.5	1.1	0.1	0.7	1.7
10. Scholarships, Bursaries, etc.	3.9	5.5	2.9	3.9	5.1	1.7	1.9	3.4	4.0	3.7	4.6	5.8	3.0	4.7	5.6	4.7	3.8	4.4	3.1	5.3	4.4
11. Principal and Interest Payments	4.1	1.0	1.9	1.9	0.5	1.7	0.2	0.7	1.8	0.0	0.6	1.2	2.5	0.8	0.9	0.8	1.6	3.2	3.4	3.4	1.5
12. Building, Land and Site Services	6.6	2.5	3.1	0.0	5.6	4.3	0.1	0.0	9.6	0.0	0.0	2.0	0.6	0.0	0.0	0.0	0.0	2.8	12.0	0.1	1.9
13. Internal Cost Allocations	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
14. External Cost Recoveries	0.0	(1.6)	0.0	(1.1)	(1.0)	0.0	0.0	0.0	0.0	0.0	(1.5)	(0.6)	0.0	(1.1)	(2.4)	(2.7)	(1.8)	(2.2)	0.0	(2.8)	(1.2)
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

TABLE 4B

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
PERCENTAGE ANALYSIS OF TOTAL EXPENSES BY FUND

Fund	General Expendable Funds			Restricted Expendable Funds			Capital	Total Expendable Funds
	Operating		Ancillary	Sponsored Research		Trust		
	Operating	Other (Non-Credit)		All Excluding Medicine	Medicine			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Brock	73.6	0.8	11.9	2.6	0.0	2.9	8.2	100.0
Carleton	75.5	0.0	5.4	13.5	0.0	1.6	4.0	100.0
Guelph	47.4	4.4	13.9	28.3	0.0	2.0	4.0	100.0
Lakehead	71.0	1.1	15.4	5.3	0.0	1.7	5.5	100.0
Laurentian	72.5	0.9	8.1	9.3	0.0	3.6	5.6	100.0
Algoma	85.1	0.0	10.6	0.0	0.0	0.0	4.3	100.0
Hearst	89.7	0.0	3.1	0.0	0.0	1.3	6.0	100.0
McMaster	52.3	0.4	9.6	9.1	16.0	6.5	6.2	100.0
Nipissing	81.3	1.1	3.3	0.6	0.0	2.6	10.9	100.0
OCAD	81.6	0.6	0.1	0.0	0.0	1.0	16.8	100.0
Ottawa	65.0	0.3	3.1	7.0	18.2	3.7	2.7	100.0
Queen's	61.7	2.4	11.4	9.1	8.3	5.1	2.0	100.0
Ryerson	81.5	1.8	10.8	2.6	0.0	2.6	0.9	100.0
Toronto	55.5	1.8	6.6	9.6	19.3	3.5	3.8	100.0
Trent	72.8	0.2	12.0	10.5	0.0	2.0	2.4	100.0
Waterloo	61.8	0.2	13.9	18.6	0.0	3.5	2.0	100.0
Western	54.1	2.3	15.8	7.5	11.2	3.1	5.9	100.0
Wilfrid Laurier	64.4	0.6	16.4	3.0	0.0	2.2	13.4	100.0
Windsor	74.3	0.1	12.4	6.6	0.0	2.7	4.0	100.0
York	77.1	3.2	8.6	5.3	0.0	1.8	3.9	100.0
Average All Institutions	62.0	1.6	9.9	9.9	9.0	3.4	4.2	100.0

TABLE 5

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
SUMMARY OF EXPENSE FOR ALL FUNDS BY FUNCTIONAL AREA AND OBJECT OF EXPENSE
(in thousands of dollars)

Total for Universities

Functional Area	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Medicine Excl.	Medicine	Sub-total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Object of Expense												
	1. Salaries and Wages:											
	(i) Academic Ranks											
	(ii) Other Instruction & Research											
	(iii) Other Salaries & Wages											
	Total Salaries and Wages											
2. Employee Benefits												
	Total Salaries and Benefits											
3. Library Acquisitions												
4. Equipment and Furniture Purchase, Rental and Maintenance												
5. Operational Supplies and Expenses												
6. Travel												
7. Utilities												
8. Renovations and Alterations												
9. Externally Contracted Services												
10. Scholarships, Bursaries, etc.												
11. Principal and Interest Payments												
12. Building, Land and Site Services												
13. Internal Cost Allocations												
14. External Cost Recoveries												
Total												

TABLE 6

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000

EXPENSE - OPERATING
(in thousands of dollars)

Total for Universities

Object of Expense	Functional Area	Instruction and Research			Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
		All Excl. Medicine	Medicine	Sub-Total							
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Salaries and Wages:											
(i) Academic Ranks - Full Time		801,887	62,735	864,622	0	0	0	0	0	0	864,622
(ii) Academic Ranks - Part Time		86,495	9,517	96,012	0	0	0	0	0	0	96,012
(iii) Other Instruction & Research - Full Time		53,864	616	54,480	0	0	0	0	0	0	54,480
(iv) Other Instruction & Research - Part Time		82,570	1,935	84,505	0	0	0	0	0	0	84,505
(v) Other Salaries & Wages - Full Time		197,221	76,697	273,918	71,601	50,928	50,330	82,960	94,397	28,024	730,844
(vi) Other Salaries & Wages - Part Time		43,009	9,276	52,285	15,321	25,013	8,865	11,152	11,291	6,643	143,285
Total Salaries and Wages		1,265,046	160,776	1,425,822	86,922	91,401	59,195	94,112	105,688	34,667	1,973,748
2. Employee Benefits		174,234	16,926	191,160	13,809	11,449	8,663	17,715	22,562	4,502	283,677
Total Salaries and Benefits		1,439,280	177,702	1,616,982	100,731	87,390	67,858	111,827	128,250	39,169	2,257,425
3. Library Acquisitions		0	0	0	0	83,487	0	0	0	0	83,487
4. Equipment and Furniture Purchase, Rental and Maintenance		87,941	5,553	93,494	10,159	9,225	6,568	9,671	9,734	1,976	162,455
5. Operational Supplies and Expenses		119,239	8,771	128,010	23,147	9,380	19,391	37,152	48,934	15,224	299,771
6. Travel		25,793	3,715	29,508	4,341	932	7,773	6,038	480	2,407	52,579
7. Utilities		0	0	0	0	0	0	99	95,286	0	95,385
8. Renovations and Alterations		0	0	0	0	0	0	0	23,410	0	23,410
9. Externally Contracted Services		2,948	680	3,628	872	244	3,486	1,522	28,239	1,132	40,788
10. Scholarships, Bursaries, etc.		0	0	0	0	179,025	0	0	0	0	179,025
11. Principal and Interest Payments		3,515	167	3,682	116	143	891	1,506	0	109	6,695
12. Building, Land and Site Services		0	0	0	0	0	0	0	1,042	0	1,042
13. Internal Cost Allocations		(5,395)	(1,516)	(6,911)	(438)	(1,401)	1,364	(16,804)	(10,980)	(1,011)	(36,593)
14. External Cost Recoveries		(11,186)	(58)	(11,244)	(1,821)	(5,535)	(2,039)	(6,806)	(13,475)	(813)	(54,282)
Total		1,602,135	195,014	1,857,149	137,106	201,693	108,519	144,249	310,920	58,193	3,111,188

TABLE 6A

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
PERCENTAGE ANALYSIS OF OPERATING EXPENSES BY OBJECT OF EXPENSE

Object of Expense	Bro (1)	Car (2)	Gue (3)	Lak (4)	Lau (5)	Alg (6)	Hea (7)	McM (8)	Nip (9)	OCAD (10)	Ott (11)	Que (12)	Rye (13)	Tor (14)	Tre (15)	Wat (16)	Wes (17)	WLU (18)	Win (19)	Yor (20)	Total (21)
1. Salaries and Wages:																					
(i) Academic Ranks - Full Time	33.3	29.3	28.2	31.6	36.1	34.5	29.3	26.9	26.9	21.8	26.5	24.0	25.7	29.3	34.0	29.8	25.4	32.7	28.2	25.2	27.8
(ii) Academic Ranks - Part Time	4.1	1.8	2.5	4.9	2.9	7.5	4.5	3.4	7.7	15.4	2.9	2.7	0.0	1.5	3.5	1.9	5.5	4.5	1.6	6.1	3.1
(iii) Other Instruction & Res. - Full Time	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	3.0	0.2	3.5	2.0	1.9	4.9	0.0	0.0	1.9	4.7	1.8
(iv) Other Instruction & Res. - Part Time	3.4	4.0	3.5	2.1	0.5	0.0	0.0	3.6	0.0	1.9	3.9	2.1	4.7	2.9	1.3	0.0	3.5	2.5	2.9	1.2	2.7
(v) Other Salaries & Wages - Full Time	22.0	22.2	27.7	25.4	21.2	23.7	26.6	22.9	18.1	21.2	22.3	28.8	18.5	21.6	24.7	31.3	18.7	24.3	23.4	25.2	23.5
(vi) Other Salaries & Wages - Part Time	1.9	1.5	4.5	3.4	5.1	1.9	0.4	2.3	4.4	2.0	5.8	3.7	6.8	5.8	2.3	3.0	7.9	3.6	3.3	4.1	4.6
Total Salaries and Wages	64.7	58.9	66.4	67.4	65.8	67.6	60.8	59.0	57.1	62.2	64.3	61.5	59.2	63.1	67.6	70.9	60.9	67.5	61.3	66.5	63.4
2. Employee Benefits	12.1	10.1	9.2	10.6	11.3	10.7	12.3	7.3	9.0	9.9	6.9	7.3	8.3	6.7	12.4	9.0	14.7	7.9	11.7	10.8	9.1
Total Salaries and Benefits	76.8	69.0	75.5	78.1	77.1	78.3	73.0	66.4	66.1	72.0	71.2	68.9	67.6	69.9	80.0	79.8	75.5	75.5	73.0	77.3	72.6
3. Library Acquisitions	2.1	2.4	2.5	2.5	2.1	1.9	1.4	3.0	2.0	0.5	2.0	2.7	1.4	3.3	1.7	3.2	3.1	2.2	3.3	2.4	2.7
4. Equipment and Furniture Purchase, Rental and Maintenance	3.6	10.8	5.1	4.4	4.2	2.7	1.5	5.9	7.0	0.3	7.2	5.5	7.3	4.0	5.0	4.1	4.5	2.9	5.2	4.7	5.2
5. Operational Supplies and Expenses	8.1	8.4	8.2	7.5	6.4	12.1	14.1	12.4	11.7	17.8	9.2	10.5	9.8	9.7	9.0	9.8	8.8	12.0	8.7	9.8	9.6
6. Travel	0.9	0.5	1.5	1.5	2.1	0.8	5.0	2.3	3.2	0.4	1.2	1.1	1.3	1.6	1.4	1.6	3.5	1.6	1.5	1.9	1.7
7. Utilities	3.6	2.6	3.6	3.5	2.8	1.5	2.6	4.3	0.0	1.8	2.3	2.5	3.2	3.6	1.6	3.6	3.5	2.1	3.1	1.9	3.1
8. Renovations and Alterations	0.1	1.6	0.0	0.1	0.3	0.0	1.3	1.0	2.0	0.0	1.5	1.3	2.6	0.3	0.1	0.7	0.6	0.3	1.6	0.2	0.8
9. Externally Contracted Services	0.8	1.0	2.7	0.1	2.0	0.5	0.1	0.9	5.0	3.7	2.2	0.4	3.3	1.9	2.6	0.0	0.6	0.9	0.0	0.4	1.3
10. Scholarships, Bursaries, etc.	3.9	6.0	2.7	3.1	5.0	2.0	0.6	3.9	3.1	3.4	5.9	9.0	3.3	8.5	6.4	3.9	4.6	5.7	3.1	5.5	5.8
11. Principal and Interest Payments	0.0	0.0	0.0	0.0	0.0	0.1	0.2	0.0	0.0	0.0	0.1	0.1	0.1	0.8	0.0	0.0	0.0	0.5	0.6	0.0	0.2
12. Building, Land and Site Services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
13. Internal Cost Allocations	0.0	(0.2)	(1.9)	0.2	(0.7)	0.0	0.0	0.0	0.0	0.0	(1.0)	(1.1)	(0.5)	(1.6)	(5.1)	(2.8)	(1.7)	(0.2)	0.0	(1.1)	(1.2)
14. External Cost Recoveries	0.0	(2.1)	0.0	(1.0)	(1.4)	0.0	0.0	0.0	0.0	0.0	(1.7)	(0.9)	0.0	(2.0)	(2.9)	(3.9)	(3.0)	(3.4)	0.0	(3.2)	(1.7)
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

TABLE 6B

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000

PERCENTAGE ANALYSIS OF OPERATING EXPENSES BY FUNCTIONAL AREA

Functional Area	Instruction and Research		Academic Support	Library	Student Services	Central Computing and Commun.	Admin. & General	Physical Plant	External Relations	Total
	All Excl. Medicine	Medicine								
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Brock	58.9	0.0	3.3	5.9	8.2	4.9	5.2	12.1	1.4	100.0
Carleton	56.6	0.0	7.3	6.7	9.3	3.4	4.6	10.4	1.8	100.0
Guelph	59.7	0.0	4.3	5.4	8.3	3.5	3.5	13.3	2.0	100.0
Lakehead	56.3	0.0	6.4	5.6	7.3	2.6	8.8	12.3	0.7	100.0
Laurentian	60.1	0.0	7.2	5.8	8.7	2.8	5.4	8.5	1.4	100.0
Algoma	47.9	0.0	1.7	5.2	11.8	4.0	14.6	10.6	4.3	100.0
Hearst	52.8	0.0	0.5	5.6	0.6	0.0	25.5	15.0	0.0	100.0
McMaster	45.6	15.7	3.2	6.4	5.8	2.9	6.3	12.0	2.2	100.0
Nipissing	56.4	0.0	1.3	5.1	9.4	4.5	12.8	8.7	1.8	100.0
OCAD	51.6	0.0	3.6	4.2	7.9	1.3	17.9	11.1	2.4	100.0
Ottawa	52.9	7.3	4.6	5.7	8.5	4.4	5.4	9.7	1.4	100.0
Queen's	42.8	23.8	2.3	5.9	12.2	2.1	2.3	8.5	0.1	100.0
Ryerson	56.6	0.0	5.6	4.0	8.5	3.7	6.4	12.9	2.3	100.0
Toronto	51.6	8.2	3.0	7.7	11.0	2.9	4.0	9.2	2.3	100.0
Trent	52.8	0.0	6.3	6.8	11.7	3.6	9.9	7.3	1.6	100.0
Waterloo	57.0	0.0	8.6	7.2	5.8	6.0	2.3	11.5	1.6	100.0
Western	53.6	9.7	3.0	7.0	9.1	3.3	3.3	7.6	3.3	100.0
Wilfrid Laurier	54.6	0.0	7.0	5.9	9.7	5.2	5.6	8.7	3.3	100.0
Windsor	52.2	0.0	6.6	7.8	9.0	5.1	5.8	12.4	1.1	100.0
York	59.9	0.0	4.6	6.1	11.0	3.3	4.6	8.9	1.6	100.0
Average All Institutions	53.4	6.3	4.4	6.5	9.4	3.5	4.6	10.0	1.9	100.0

TABLE 7

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000

EXPENSE - TRUST

(in thousands of dollars)

Total for Universities

Object of Expense	Functional Area		Instruction and Research			Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
	All Excl. Medicine	Medicine	Sub-total	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Salaries and Wages:												
(i) Academic Ranks	7,425	9,125	16,550	0	0	0	0	0	0	0	0	16,550
(ii) Other Instruction & Research	3,854	3,460	7,314	0	0	0	0	0	0	0	0	7,314
(iii) Other Salaries & Wages	8,348	5,655	14,003	3,967	143	1,938	0	661	19	4,626	0	25,357
Total Salaries and Wages	19,627	18,240	37,867	3,967	143	1,938	0	661	19	4,626	0	49,221
2. Employee Benefits	1,977	2,472	4,449	374	14	184	0	82	2	626	0	5,731
Total Salaries and Benefits	21,604	20,712	42,316	4,341	157	2,122	0	743	21	5,252	0	54,952
3. Library Acquisitions	173	862	1,035	0	2,289	0	0	0	0	0	0	3,324
4. Equipment and Furniture Purchase, Rental and Maintenance	21,325	1,194	22,519	102	1,364	107	20	215	1	421	0	24,749
5. Operational Supplies and Expenses	20,818	6,662	27,480	1,010	25	1,396	17	4,748	186	6,505	0	41,367
6. Travel	3,670	859	4,529	61	0	73	1	101	2	477	0	5,244
7. Utilities	0	0	0	0	0	0	0	0	0	67	0	67
8. Renovations and Alterations	0	13	13	0	0	0	0	0	0	1,331	0	1,344
9. Externally Contracted Services	500	14	514	6	2	0	0	1	6	272	0	801
10. Scholarships, Bursaries, etc.	0	0	0	0	0	39,023	0	0	0	0	0	39,023
11. Principal and Interest Payments	4	0	4	0	0	0	0	0	0	0	0	4
12. Building, Land and Site Services	0	0	0	0	0	0	0	0	0	9	0	9
13. Internal Cost Allocations	192	(160)	32	0	0	0	0	0	0	0	0	32
14. External Cost Recoveries	(1,683)	(173)	(1,856)	(40)	(3)	(25)	0	(13)	(2)	0	0	(1,939)
Total	66,603	29,983	96,586	5,480	3,834	42,696	38	5,795	1,621	12,927	0	168,977

TABLE 8

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
CHANGES IN APPROPRIATED FUND BALANCES BY FUND - OPERATING AND ANCILLARY ONLY
(in thousands of dollars)

Total for Universities

	Operating						Ancillary Enterprises				
	Repairs, Renovations, & Replace- ments	Purchase Order Commit- ments	Budget Appro- priations	Self Insur- ance	Unex- pended Pension Contri- butions	Other	Total	Repairs, Renovations, & Replace- ments	Purchase Order Commit- ments	Other	Total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Appropriation Reversals for the Year	9,961	19,420	104,189	(52)	98,464	53,369	285,351	39,918	2,877	96	42,891
2. Deduct: Expenses Included in this Year's Operations	8,789	16,223	94,080	140	51,750	68,081	239,063	37,758	1,971	375	40,104
3. Other	207	0	(1,313)	40	7,359	2,000	8,293	1,661	0	0	1,661
4. Net Variation in Appropriations for the Year	1,379	3,197	8,796	(152)	54,073	(12,712)	54,581	3,821	906	(279)	4,448
5. Balance - Beginning of Year	14,739	17,129	113,392	3,702	79,326	32,984	261,272	43,034	3,093	(1,319)	44,808
6. Balance - End of Year	16,118	20,326	122,188	3,550	133,399	20,272	315,853	46,855	3,999	(1,598)	49,256

TABLE 9

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
PERCENTAGE ANALYSIS OF TOTAL EXPENDABLE REVENUE BY SOURCE AND TYPE OF FUND
1995-96 to 1999-00

Total for Universities

		1995-96	1996-97	1997-98	1998-99	1999-00
I Total Revenue by Source of Revenue						
Government Grants and Contracts:						
Ontario MTCU						
Basic Formula Grant		34.3	33.6	31.6	29.8	25.5
Non-Formula Grants		4.8	3.9	3.8	4.5	4.9
Other MTCU Grants and Contracts		3.9	0.7	0.3	0.4	6.6
Other Ontario Government Grants and Contracts		4.1	3.9	4.5	4.1	4.9
Total Ontario Grants and Contracts		47.1	42.1	40.2	38.9	42.0
Federal		8.0	7.9	7.3	7.5	8.1
Municipal		0.1	0.0	0.0	0.1	0.0
Other		0.3	0.4	0.5	0.6	0.6
Fees						
Tuition Fees		18.0	21.2	21.8	22.8	21.6
Miscellaneous Fees		5.6	6.0	5.8	6.2	5.0
Borrowings		0.1	0.4	0.1	0.5	0.5
Donations and Non-Government Grants and Contracts		9.0	10.0	10.8	11.7	10.6
Sales of Services and Products		6.8	6.9	7.0	6.7	6.4
Investment Income		3.4	3.5	4.5	2.9	3.3
Miscellaneous		1.5	1.7	2.0	1.7	1.9
Total		100.0	100.0	100.0	100.0	100.0
II Total Revenue by Type of Fund						
Non-Capital						
Operating		65.4	64.1	62.7	63.3	62.2
Other (including non-credit)		1.4	1.6	1.8	1.8	1.7
Ancillary		11.3	11.5	11.4	10.8	10.2
Sponsored Research		16.7	18.6	18.5	19.3	20.7
Trust		5.2	4.3	5.6	4.9	5.2
Total Non-Capital		100.0	100.0	100.0	100.0	100.0
Total Funds						
Non-Capital		97.8	98.0	97.6	97.6	90.0
Capital		2.2	2.0	2.4	2.4	10.0
Total All Funds		100.0	100.0	100.0	100.0	100.0

TABLE 9A

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
PERCENTAGE ANALYSIS OF OPERATING REVENUE BY SOURCE
1995-96 to 1999-00

Total for Universities

	1995-96	1996-97	1997-98	1998-99	1999-00
I Operating Revenue by Source of Revenue					
Government Grants and Contracts:					
Ontario MTCU					
Basic Formula Grant	53.6	53.5	51.7	48.3	45.5
Non-Formula Grants	7.4	5.1	5.1	5.9	5.5
Other MTCU Grants and Contracts	4.0	0.2	0.2	0.2	0.2
Other Ontario Government Grants and Contracts	2.1	2.1	2.0	2.0	2.1
Total Ontario Grants and Contracts	67.1	60.9	59.0	56.3	53.4
Federal	0.1	0.1	0.1	0.1	0.1
Municipal	0.0	0.0	0.0	0.0	0.0
Other	0.0	0.0	0.0	0.0	0.0
Fees					
Tuition Fees	26.4	31.6	33.3	34.8	36.4
Miscellaneous Fees	2.6	3.1	3.3	4.3	4.7
Borrowings	0.0	0.0	0.0	0.0	0.0
Donations and Non-Government Grants and Contracts	0.6	0.6	0.5	0.7	1.0
Sales of Services and Products	0.0	0.0	0.0	0.0	0.0
Investment Income	1.8	1.9	2.1	2.2	2.3
Miscellaneous	1.3	1.7	1.7	1.6	2.1
Total	100.0	100.0	100.0	100.0	100.0

TABLE 10

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
PERCENTAGE ANALYSIS OF TOTAL EXPENSES BY OBJECT OF EXPENSE AND TYPE OF FUND
1995-96 to 1999-00

Total for Universities

	1995-96	1996-97	1997-98	1998-99	1999-00
I					
Total Expenses by Object of Expense					
Salaries and Wages:					
Academic Ranks	24.5	24.0	23.4	23.3	20.9
Other Instruction & Research	6.9	7.3	7.0	5.9	7.1
Other Salaries & Wages	25.6	25.1	25.2	25.1	23.9
Total Salaries and Wages	57.0	56.4	55.6	54.3	51.9
Employee Benefits	7.7	7.7	7.0	6.8	7.0
Total Salaries and Benefits	64.8	64.2	62.5	61.1	58.9
Library Acquisitions	2.0	2.0	1.9	2.1	1.9
Equipment and Furniture Purchase, Rental and Maintenance	5.0	4.8	5.0	5.8	7.3
Utilities	2.8	2.7	2.7	2.5	2.4
Scholarships, Bursaries, etc.	2.1	2.4	2.9	3.6	4.4
Other Expenses	23.3	24.0	25.0	24.9	25.1
Total	100.0	100.0	100.0	100.0	100.0
II					
Total Expenses by Type of Fund					
Non-Capital					
Operating	65.7	64.8	63.6	64.6	64.7
Other (including non-credit)	1.4	1.6	1.8	1.8	1.7
Ancillary	11.5	11.7	11.9	11.1	10.3
Sponsored Research	17.8	18.9	19.4	19.0	19.8
Trust	3.6	3.1	3.3	3.5	3.5
Total Non-Capital	100.0	100.0	100.0	100.0	100.0
Total Funds					
Non-Capital	97.0	97.1	97.3	96.7	95.8
Capital	3.0	2.9	2.7	3.3	4.2
Total All Funds	100.0	100.0	100.0	100.0	100.0

TABLE 10A

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
PERCENTAGE ANALYSIS OF OPERATING EXPENSES BY OBJECT OF EXPENSE
1995-96 to 1999-00

Total for Universities

	1995-96	1996-97	1997-98	1998-99	1999-00
I Operating Expenses by Object of Expense					
Salaries and Wages:					
Academic Ranks	35.2	34.6	34.3	32.2	30.9
Other Instruction & Research	4.6	4.9	4.6	4.1	4.5
Other Salaries & Wages	29.1	28.1	27.8	29.3	28.1
Total Salaries and Wages	68.8	67.6	66.6	65.7	63.4
Employee Benefits	9.9	9.9	9.0	8.6	9.1
Total Salaries and Benefits	78.6	77.5	75.6	74.3	72.6
Library Acquisitions	2.6	2.9	2.9	2.8	2.7
Equipment and Furniture Purchase, Rental and Maintenance	3.6	3.7	3.8	4.6	5.2
Utilities	3.3	3.3	3.2	3.1	3.1
Scholarships, Bursaries, etc.	1.6	2.5	3.3	4.6	5.8
Other Expenses	10.3	10.2	11.1	10.6	10.7
Total	100.0	100.0	100.0	100.0	100.0

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000

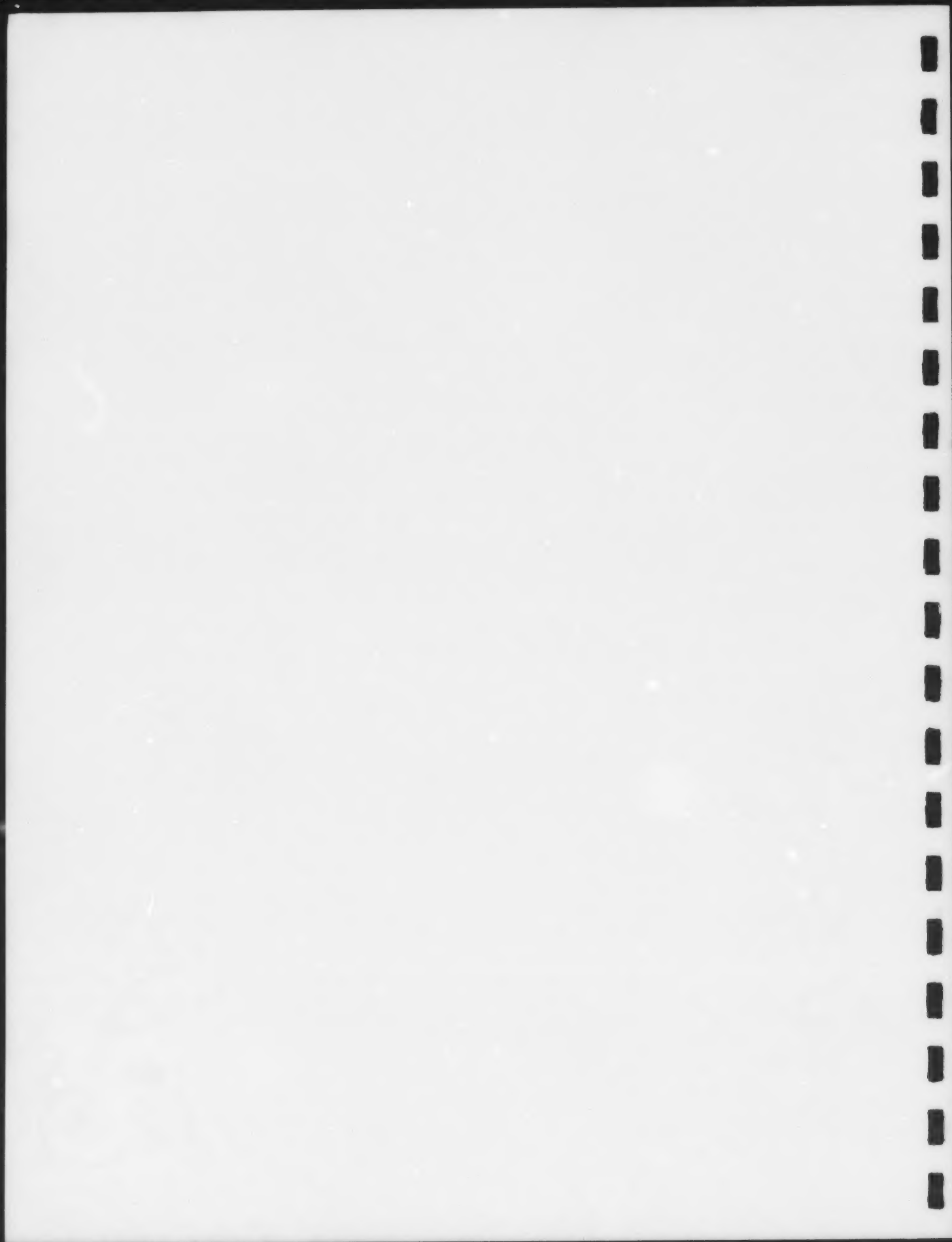
TABLE 11

TREATMENT AND REHABILITATION FUNDS
(in thousands of dollars)

Revenue	Operating	Total
McMaster University	3,449	3,449
University of Ottawa	2,968	2,968
Queen's University	3,932	3,932
University of Toronto	12,143	12,143
University of Western Ontario	3,851	3,851
Total	26,343	26,343

Expense	Operating Instruction and Research All Excl. Medicine	Medicine	Total
Salaries and Wages			
Academic Ranks			
Full-Time			
McMaster University		3,449	3,449
University of Ottawa		2,968	2,968
Queen's University		2,844	2,844
University of Toronto	105	11,465	11,570
University of Western Ontario		3,093	3,093
Part-Time			
University of Toronto	5	568	573
Employee Benefits			
University of Western Ontario		758	758
Family Medicine Centre, Supplies			
Queen's University		1,088	1,088
Total	110	26,233	26,343

Note: Treatment and Rehabilitation (T. & R.) Funds provided by the Ontario Ministry of Health are shown in these reports at the net cost to the university; i.e. recoveries are deducted before expenses are entered on these reports. Table 11 on this page reports the amount of these T. & R. funds flowed through the teaching hospitals as reimbursement to the universities for medical and dental services provided by geographic full-time academic staff.



BROCK

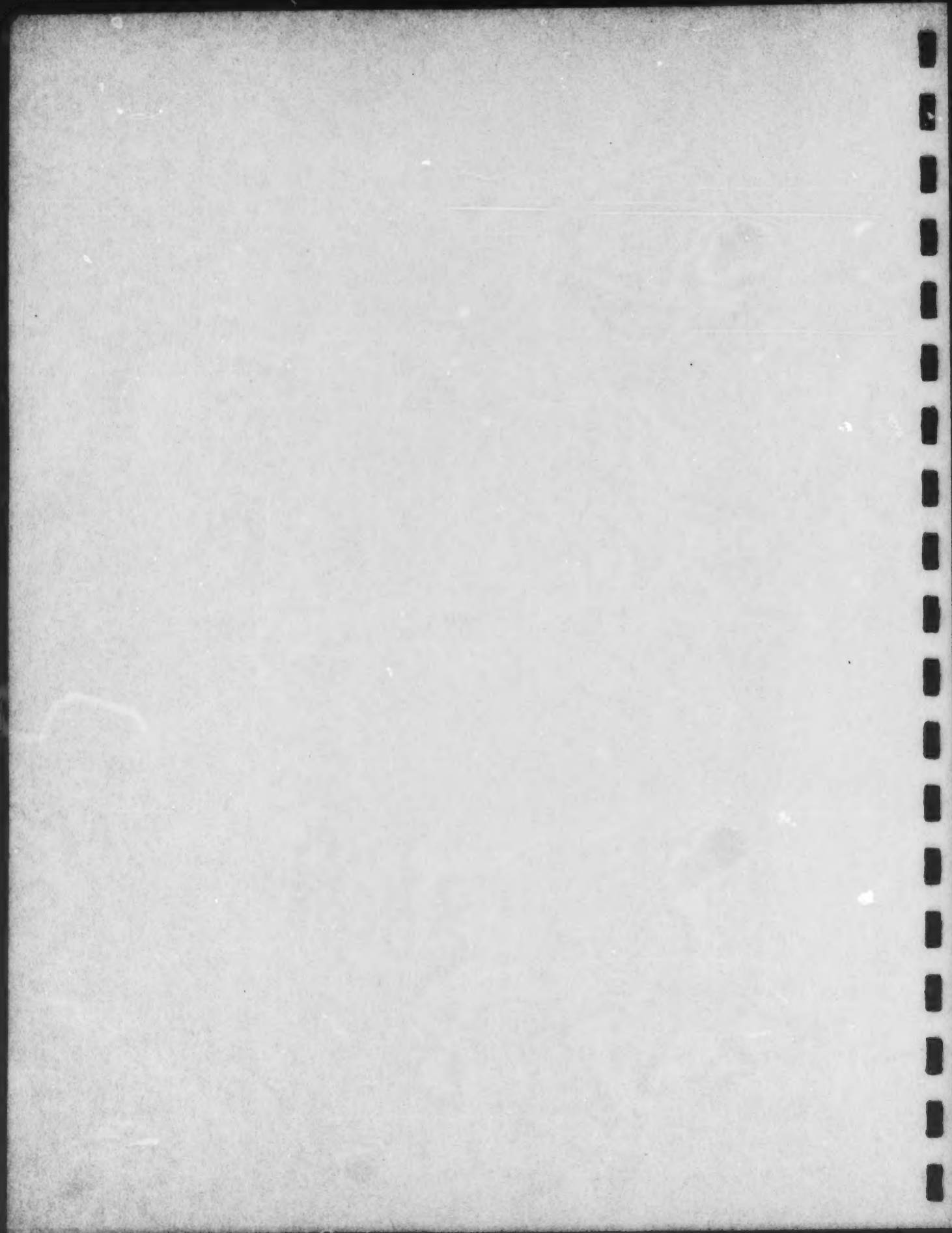


TABLE 1

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
SUMMARY OF REVENUE, EXPENSES AND FUND BALANCE
(in thousands of dollars)

Brock University

	General Expendable Funds				Restricted Expendable Funds			Total Expendable	Endowment
	Operating & Other (Non-Credit)		Ancillary		Sponsored Research	Trust	Capital		
	Unappropriated	Appropriated	Unappropriated	Appropriated					
1. Total Revenue	76,408	0	13,384	0	4,342	2,867	4,533	101,534	867
2. Total Expense	76,600	0	12,295	0	2,650	2,953	8,395	102,893	0
3. Lump Sum Payments	0	0	0	0	0	0	0	0	0
4. Net Revenue (Expense)	(192)	0	1,089	0	1,692	(86)	(3,862)	(1,359)	867
5. Interfund Transfers	1,164	0	(894)	0	(1,390)	0	1,001	(119)	119
6. Net Variation in Appropriations	(812)	812	0	0	0	0	0	0	0
7. Net Increase (Decrease) for the Year per COFO-UO Report	160	812	195	0	302	(86)	(2,861)	(1,478)	986
8. Net Reconciling Items	(2,438)	0	(195)	0	(302)	0	5,654	2,719	0
9. Balance - Beginning of the Year per Financial Statements	(1,845)	1,239	0	0	0	238	13,044	12,676	14,042
10. Balance - End of the Year per Financial Statements	(4,123)	2,051	0	0	0	152	15,837	13,917	15,028
Distribution of Balance - End of the Year									
11. Unrestricted	(4,123)	0	0	0	0	0	0	(4,123)	0
12. Internally Restricted	0	2,051	0	0	0	152	0	2,203	0
13. Investment in Capital Assets	0	0	0	0	0	0	15,837	15,837	0
14. Externally Restricted	0	0	0	0	0	0	0	0	15,028
Total	(4,123)	2,051	0	0	0	152	15,837	13,917	15,028

TABLE 2

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000

REVENUE

(In thousands of dollars)

Brock University

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating		Subtotal	Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)			All Excl. Medicine	Medicine	Subtotal				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	33,810	0	33,810	0	0	0	0	0	33,810	0	
(ii) Non-Formula Grants	4,272	0	4,272	202	92	0	92	0	2,056	6,622	
(iii) Other MTCU Grants and Contracts	0	0	0	0	0	0	0	20	0	20	
b) Other Ontario Government Grants and Contracts	0	0	0	0	1,590	0	1,590	0	0	1,590	
Total Ontario Grants and Contracts	38,082	0	38,082	202	1,682	0	1,682	20	2,056	42,042	
c) Federal	0	0	0	0	2,255	0	2,255	0	1,455	3,710	
d) Municipal	0	0	0	0	0	0	0	0	0	0	
e) Other	0	0	0	0	0	0	0	0	0	0	
2. Fees											
a) Tuition Fees	34,621	1,355	35,976	0	0	0	0	0	0	35,976	
b) Miscellaneous Fees	1,900	0	1,900	4,542	0	0	0	0	0	6,442	
3. Borrowings	0	0	0	0	0	0	0	0	0	0	
4. Donations and Non-Government Grants and Contracts	0	0	0	0	405	0	405	2,560	835	3,800	
5. Sales of Services and Products	0	0	0	8,640	0	0	0	0	0	8,640	
6. Investment Income	450	0	450	0	0	0	0	287	187	924	
7. Miscellaneous	0	0	0	0	0	0	0	0	0	0	
Total	75,053	1,355	76,408	13,384	4,342	0	4,342	2,867	4,533	101,534	
										867	

TABLE 3

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
SUMMARY OF EXPENSE BY FUND AND FUNCTIONAL AREA
(in thousands of dollars)

Brock University

Fund	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Excl. Medicine	Medicine	Sub-total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Operating	44,603	0	44,603	2,533	4,474	6,187	3,738	3,910	9,188	1,096	0	75,729
Other (Non-Credit)	871	0	871	0	0	0	0	0	0	0	0	871
Ancillary	0	0	0	0	0	0	0	0	0	0	12,295	12,295
Sponsored Research	2,650	0	2,650	0	0	0	0	0	0	0	0	2,650
Trust	1,786	0	1,786	0	137	1,030	0	0	0	0	0	2,953
Capital	0	0	0	0	0	0	0	0	8,395	0	0	8,395
Total	49,910	0	49,910	2,533	4,611	7,217	3,738	3,910	17,583	1,096	12,295	102,893

TABLE 4

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE
(in thousands of dollars)

Brock University

Object of Expense	Fund	General Expendable Funds				Restricted Expendable Funds					Total
		Operating	Other (Non- Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital	
						All Exd. Medicine	Medicine	Subtotal			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
1. Salaries and Wages:											
(i) Academic Ranks		28,314	0	28,314	0	0	0	0	0	28,314	
(ii) Other Instruction & Research		2,548	698	3,246	0	1,155	0	1,155	0	4,401	
(iii) Other Salaries & Wages		18,127	0	18,127	2,103	0	0	0	0	20,230	
Total Salaries and Wages		48,989	698	49,687	2,103	1,155	0	1,155	0	52,945	
2. Employee Benefits		9,199	84	9,283	333	129	0	129	0	9,745	
Total Salaries and Benefits		58,188	782	58,970	2,436	1,284	0	1,284	0	62,690	
3. Library Acquisitions		1,589	0	1,589	0	0	0	0	137	1,726	
4. Equipment and Furniture Purchase, Rental and Maintenance		2,699	0	2,699	1,390	515	0	515	1,786	6,390	
5. Operational Supplies and Expenses		6,168	89	6,257	5,410	517	0	517	0	12,184	
6. Travel		704	0	704	0	334	0	334	0	1,038	
7. Utilities		2,717	0	2,717	25	0	0	0	0	2,742	
8. Renovations and Alterations		113	0	113	410	0	0	0	0	523	
9. Externally Contracted Services		616	0	616	0	0	0	0	0	616	
10. Scholarships, Bursaries, etc.		2,935	0	2,935	0	0	0	0	1,030	3,965	
11. Principal and Interest Payments		0	0	0	2,624	0	0	0	0	1,608	
12. Building, Land and Site Services		0	0	0	0	0	0	0	0	6,787	
13. Internal Cost Allocations		0	0	0	0	0	0	0	0	0	
14. External Cost Recoveries		0	0	0	0	0	0	0	0	0	
Total		75,729	871	76,600	12,295	2,650	0	2,650	2,953	8,395	

TABLE 5

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
SUMMARY OF EXPENSE FOR ALL FUNDS BY FUNCTIONAL AREA AND OBJECT OF EXPENSE
(in thousands of dollars)

Brock University

Object of Expense	Functional Area		Instruction and Research				Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
			All Exd. Medicine	Medicine	Sub-total										
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)			
1. Salaries and Wages:															
(i) Academic Ranks	28,314	0	28,314	0	0	0	0	0	0	0	0	0	0	0	28,314
(ii) Other Instruction & Research	4,401	0	4,401	0	0	0	0	0	0	0	0	0	0	0	4,401
(iii) Other Salaries & Wages	4,378	0	4,378	1,640	2,210	1,974	1,972	2,108	3,273	572	2,103				20,230
Total Salaries and Wages	37,093	0	37,093	1,640	2,210	1,974	1,972	2,108	3,273	572	2,103				52,945
2. Employee Benefits	6,366	0	6,366	311	441	353	378	605	843	115	333				9,745
Total Salaries and Benefits	43,459	0	43,459	1,951	2,651	2,327	2,350	2,713	4,116	687	2,436				62,690
3. Library Acquisitions	0	0	0	0	1,726	0	0	0	0	0	0				1,726
4. Equipment and Furniture Purchase, Rental and Maintenance	2,721	0	2,721	17	50	0	1,202	61	949	0	1,390				6,390
5. Operational Supplies and Expenses	2,895	0	2,895	538	45	873	160	1,058	806	399	5,410				12,184
6. Travel	835	0	835	27	8	52	26	78	2	10	0				1,038
7. Utilities	0	0	0	0	0	0	0	0	2,717	0	25				2,742
8. Renovations and Alterations	0	0	0	0	0	0	0	0	113	0	410				523
9. Externally Contracted Services	0	0	0	0	131	0	0	0	485	0	0				616
10. Scholarships, Bursaries, etc.	0	0	0	0	0	3,965	0	0	0	0	0				3,965
11. Principal and Interest Payments	0	0	0	0	0	0	0	0	1,608	0	2,624				4,232
12. Building, Land and Site Services	0	0	0	0	0	0	0	0	6,787	0	0				6,787
13. Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0	0				0
14. External Cost Recoveries	0	0	0	0	0	0	0	0	0	0	0				0
Total	49,910	0	49,910	2,533	4,611	7,217	3,738	3,910	17,583	1,096	12,295				102,893

TABLE 6

**FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
EXPENSE - OPERATING
(in thousands of dollars)**

Brock University

Object of Expense	Functional Area	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
		All Exd. Medicine	Medicine	Sub-total								
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1.	Salaries and Wages:											
	(i) Academic Ranks - Full Time	25,199	0	25,199	0	0	0	0	0	0	0	25,199
	(ii) Academic Ranks - Part Time	3,115	0	3,115	0	0	0	0	0	0	0	3,115
	(iii) Other Instruction & Research - Full Time	0	0	0	0	0	0	0	0	0	0	0
	(iv) Other Instruction & Research - Part Time	2,548	0	2,548	0	0	0	0	0	0	0	2,548
	(v) Other Salaries & Wages - Full Time	3,837	0	3,837	1,461	2,024	1,859	1,740	1,978	3,223	553	16,675
	(vi) Other Salaries & Wages - Part Time	541	0	541	179	186	115	232	130	50	19	1,452
	Total Salaries and Wages	35,240	0	35,240	1,640	2,210	1,974	1,972	2,108	3,273	572	48,989
2.	Employee Benefits	6,153	0	6,153	311	441	353	378	605	843	115	9,199
	Total Salaries and Benefits	41,393	0	41,393	1,951	2,651	2,327	2,350	2,713	4,116	687	58,188
3.	Library Acquisitions	0	0	0	0	1,589	0	0	0	0	0	1,589
4.	Equipment and Furniture Purchase, Rental and Maintenance	420	0	420	17	50	0	1,202	61	949	0	2,699
5.	Operational Supplies and Expenses	2,289	0	2,289	538	45	873	160	1,058	806	399	6,168
6.	Travel	501	0	501	27	8	52	26	78	2	10	704
7.	Utilities	0	0	0	0	0	0	0	0	2,717	0	2,717
8.	Renovations and Alterations	0	0	0	0	0	0	0	0	113	0	113
9.	Externally Contracted Services	0	0	0	0	131	0	0	0	485	0	616
10.	Scholarships, Bursaries, etc.	0	0	0	0	0	2,935	0	0	0	0	2,935
11.	Principal and Interest Payments	0	0	0	0	0	0	0	0	0	0	0
12.	Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0
13.	Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0	0
14.	External Cost Recoveries	0	0	0	0	0	0	0	0	0	0	0
	Total	44,603	0	44,603	2,533	4,474	6,187	3,738	3,910	9,188	1,096	75,729

TABLE 7

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000

EXPENSE - TRUST

(in thousands of dollars)

Brock University

Object of Expense	Functional Area	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
		Medicine		Sub-total								
		All Excl. Medicine	(1)									
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1.	Salaries and Wages:											
	(i) Academic Ranks	0	0	0	0	0	0	0	0	0	0	0
	(ii) Other Instruction & Research	0	0	0	0	0	0	0	0	0	0	0
	(iii) Other Salaries & Wages	0	0	0	0	0	0	0	0	0	0	0
	Total Salaries and Wages	0	0	0	0	0	0	0	0	0	0	0
2.	Employee Benefits	0	0	0	0	0	0	0	0	0	0	0
	Total Salaries and Benefits	0	0	0	0	0	0	0	0	0	0	0
3.	Library Acquisitions	0	0	0	0	137	0	0	0	0	0	137
4.	Equipment and Furniture Purchase, Rental and Maintenance	1,786	0	1,786	0	0	0	0	0	0	0	1,786
5.	Operational Supplies and Expenses	0	0	0	0	0	0	0	0	0	0	0
6.	Travel	0	0	0	0	0	0	0	0	0	0	0
7.	Utilities	0	0	0	0	0	0	0	0	0	0	0
8.	Renovations and Alterations	0	0	0	0	0	0	0	0	0	0	0
9.	Externally Contracted Services	0	0	0	0	0	0	0	0	0	0	0
10.	Scholarships, Bursaries, etc.	0	0	0	0	0	1,030	0	0	0	0	1,030
11.	Principal and Interest Payments	0	0	0	0	0	0	0	0	0	0	0
12.	Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0
13.	Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0	0
14.	External Cost Recoveries	0	0	0	0	0	0	0	0	0	0	0
	Total	1,786	0	1,786	0	137	1,030	0	0	0	0	2,953

TABLE 8

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
CHANGES IN APPROPRIATED FUND BALANCES BY FUND - OPERATING AND ANCILLARY ONLY
(in thousands of dollars)

Brock University

	Operating						Ancillary Enterprises				Total				
	Repairs, Renovations, & Replace- ments		Purchase Order Commit- ments		Budget Appro- priations		Self Insur- ance		Unex- pended Pension Contri- butions			Other		Total	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		(11)			
1. Appropriation Reversals for the Year	0	0	2,051	0	0	0	2,051	0	0	0	0	0			
2. Deduct: Expenses Included in this Year's Operations	0	0	1,239	0	0	0	1,239	0	0	0	0	0			
3. Other	0	0	0	0	0	0	0	0	0	0	0	0			
4. Net Variation in Appropriations for the Year	0	0	812	0	0	0	812	0	0	0	0	0			
5. Balance - Beginning of Year	0	0	1,239	0	0	0	1,239	0	0	0	0	0			
6. Balance - End of Year	0	0	2,051	0	0	0	2,051	0	0	0	0	0			

CARLETON

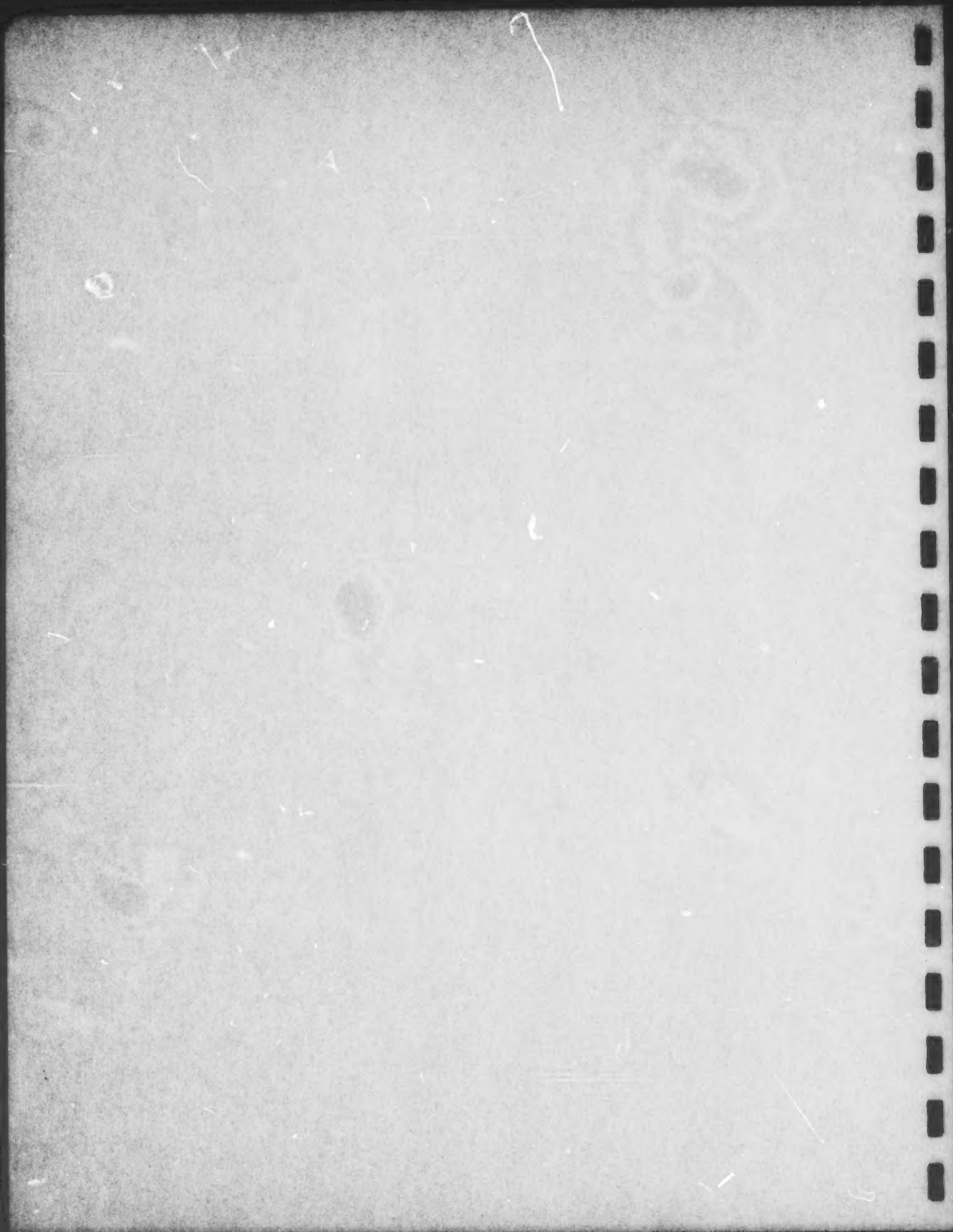


TABLE 1

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
SUMMARY OF REVENUE, EXPENSES AND FUND BALANCE
(in thousands of dollars)

Carleton University

	General Expendable Funds				Restricted Expendable Funds			Total Expendable	Endowment
	Operating & Other (Non-Credit)		Ancillary		Sponsored Research	Trust	Capital		
	Unappropriated (1)	Appropriated (2)	Unappropriated (3)	Appropriated (4)					
1. Total Revenue	169,229	0	13,797	0	28,481	7,293	5,697	224,497	7,212
2. Total Expense	158,178	0	11,375	0	28,302	3,394	8,340	209,569	0
3. Lump Sum Payments	179	0	0	0	0	0	0	179	0
4. Net Revenue (Expense)	10,872	0	2,422	0	179	3,899	(2,643)	14,729	7,212
5. Interfund Transfers	(1,208)	0	(1,078)	0	709	(4,624)	2,248	(3,953)	3,953
6. Net Variation in Appropriations	(6,973)	6,954	410	(391)	0	0	0	0	0
7. Net Increase (Decrease) for the Year per COFO-UO Report	2,691	6,954	1,754	(391)	888	(725)	(395)	10,776	11,165
8. Net Reconciling Items	(339)	0	(357)	0	(271)	722	329	84	(1,504)
9. Balance - Beginning of the Year per Financial Statements	(33,243)	10,199	(6,545)	506	3,733	21	55,743	30,414	28,860
10. Balance - End of the Year per Financial Statements	(30,891)	17,153	(5,148)	115	4,350	18	55,677	41,274	38,521
Distribution of Balance - End of the Year									
11. Unrestricted	(30,891)	0	(5,241)	0	0	0	(1,288)	(37,420)	0
12. Internally Restricted	0	17,153	93	115	4,350	18	0	21,729	0
13. Investment in Capital Assets	0	0	0	0	0	0	56,965	56,965	0
14. Externally Restricted	0	0	0	0	0	0	0	0	38,521
Total	(30,891)	17,153	(5,148)	115	4,350	18	55,677	41,274	38,521

TABLE 2

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000

REVENUE

(in thousands of dollars)

Carleton University

Source	General Expendable Funds				Restricted Expendable Funds				Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust		
	Operating	Other (Non-Credit)	Subtotal		All Excl. Medicine	Medicine	Subtotal			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:										
a) Ontario MTCU										
(i) Basic Formula Grant	75,579	0	75,579	0	0	0	0	0	75,579	0
(ii) Non-Formula Grants	8,463	0	8,463	240	0	0	0	5,215	13,918	0
(iii) Other MTCU Grants and Contracts	0	0	0	0	3	0	3	185	188	752
b) Other Ontario Government Grants and Contracts	0	0	0	0	2,304	0	2,304	0	2,304	0
Total Ontario Grants and Contracts	84,042	0	84,042	240	2,307	0	2,307	185	91,989	752
c) Federal	263	0	263	0	17,035	0	17,035	0	17,298	0
d) Municipal	25	0	25	0	45	0	45	0	70	0
e) Other	0	0	0	0	1,612	0	1,612	0	1,612	0
2. Fees										
a) Tuition Fees	62,911	0	62,911	0	0	0	0	0	62,911	0
b) Miscellaneous Fees	5,012	0	5,012	4,584	0	0	0	0	9,596	0
3. Borrowings	0	0	0	0	0	0	0	0	0	0
4. Donations and Non-Government Grants and Contracts	12,914	0	12,914	0	7,482	0	7,482	5,071	25,467	779
5. Sales of Services and Products	0	0	0	6,400	0	0	0	0	6,400	0
6. Investment Income	1,125	0	1,125	0	0	0	0	2,037	3,614	5,681
7. Miscellaneous	2,807	130	2,937	2,573	0	0	0	0	5,540	0
Total	169,099	130	169,229	13,797	28,481	0	28,481	7,293	224,497	7,212

TABLE 3

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
SUMMARY OF EXPENSE BY FUND AND FUNCTIONAL AREA
(in thousands of dollars)

Carleton University

Functional Area Fund	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Excl. Medicine (1)	Medicine (2)	Sub-total (3)									
Operating	89,513		89,513	11,552	10,539	14,677	5,357	7,240	16,413	2,887	0	158,178
Other (Non-Credit)	0	0	0	0	0	0	0	0	0	0	0	0
Ancillary	0	0	0	0	0	0	0	0	0	0	11,375	11,375
Sponsored Research	28,302	0	28,302	0	0	0	0	0	0	0	0	28,302
Trust	1,166	0	1,166	0	0	2,062	0	0	0	166	0	3,394
Capital	0	0	0	0	0	0	0	0	8,340	0	0	8,340
Total	118,981	0	118,981	11,552	10,539	16,739	5,357	7,240	24,753	3,053	11,375	209,589

TABLE 4

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE
(in thousands of dollars)

Carleton University

Object of Expense	Fund	General Expendable Funds				Restricted Expendable Funds					Total
		Operating	Other (Non- Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital	
						All Excl. Medicine	Medicine	Subtotal			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
1. Salaries and Wages:											
(i) Academic Ranks		49,188	0	49,188	0	42	0	42	448	0	49,678
(ii) Other Instruction & Research		6,556	0	6,556	0	8,635	0	8,635	224	0	15,415
(iii) Other Salaries & Wages		37,448	0	37,448	1,860	3,363	0	3,363	272	0	42,943
Total Salaries and Wages		93,192	0	93,192	1,860	12,040	0	12,040	944	0	108,036
2. Employee Benefits		15,903	0	15,903	530	831	0	831	142	0	17,406
Total Salaries and Benefits		109,095	0	109,095	2,390	12,871	0	12,871	1,086	0	125,442
3. Library Acquisitions		3,834	0	3,834	0	0	0	0	0	0	3,834
4. Equipment and Furniture Purchase, Rental and Maintenance		17,088	0	17,088	1,270	2,557	0	2,557	41	0	20,956
5. Operational Supplies and Expenses		13,363	0	13,363	2,756	6,052	0	6,052	216	0	22,387
6. Travel		718	0	718	0	3,830	0	3,830	37	0	4,585
7. Utilities		4,056	0	4,056	1,541	15	0	15	0	0	5,612
8. Renovations and Alterations		2,551	0	2,551	656	17	0	17	0	3,113	6,337
9. Externally Contracted Services		1,550	0	1,550	453	2,960	0	2,960	0	0	4,963
10. Scholarships, Bursaries, etc.		9,468	0	9,468	0	0	0	0	2,014	0	11,482
11. Principal and Interest Payments		28	0	28	2,061	0	0	0	0	0	2,089
12. Building, Land and Site Services		0	0	0	0	0	0	0	0	5,227	5,227
13. Internal Cost Allocations		(248)	0	(248)	248	0	0	0	0	0	0
14. External Cost Recoveries		(3,325)	0	(3,325)	0	0	0	0	0	0	(3,325)
Total		158,178	0	158,178	11,375	28,302	0	28,302	3,394	8,340	209,589

TABLE 5

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
SUMMARY OF EXPENSE FOR ALL FUNDS BY FUNCTIONAL AREA AND OBJECT OF EXPENSE
(in thousands of dollars)

Carleton University

Object of Expense	Functional Area		Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
			All Medicine Excl.	Medicine	Sub-total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)		
1. Salaries and Wages:														
(i) Academic Ranks	49,678	0	49,678	0	0	0	0	0	0	0	0	0	0	49,678
(ii) Other Instruction & Research	15,415	0	15,415	0	0	0	0	0	0	0	0	0	0	15,415
(iii) Other Salaries & Wages	13,109	0	13,109	6,118	5,345	3,324	2,837	4,284	4,560	1,506	1,860			42,943
Total Salaries and Wages	78,202	0	78,202	6,118	5,345	3,324	2,837	4,284	4,560	1,506	1,860			108,036
2. Employee Benefits	10,539	0	10,539	2,116	918	542	497	1,073	909	282	530			17,406
Total Salaries and Benefits	88,741	0	88,741	8,234	6,263	3,866	3,334	5,357	5,469	1,788	2,390			125,442
3. Library Acquisitions	0	0	0	0	3,834	0	0	0	0	0	0			3,834
4. Equipment and Furniture Purchase, Rental and Maintenance	15,376	0	15,376	1,506	230	265	1,688	100	448	73	1,270			20,956
5. Operational Supplies and Expenses	8,269	0	8,269	1,598	199	2,243	900	1,894	3,393	1,135	2,756			22,387
6. Travel	4,109	0	4,109	214	13	18	32	107	35	57	0			4,585
7. Utilities	15	0	15	0	0	0	0	0	4,056	0	1,541			5,612
8. Renovations and Alterations	17	0	17	0	0	0	0	0	5,664	0	656			6,337
9. Externally Contracted Services	2,960	0	2,960	0	0	0	0	0	1,550	0	453			4,963
10. Scholarships, Bursaries, etc.	0	0	0	0	0	11,482	0	0	0	0	0			11,482
11. Principal and Interest Payments	0	0	0	0	0	28	0	0	0	0	2,061			2,089
12. Building, Land and Site Services	0	0	0	0	0	0	0	0	5,227	0	0			5,227
13. Internal Cost Allocations	(248)	0	(248)	0	0	0	0	0	0	0	248			0
14. External Cost Recoveries	(258)	0	(258)	0	0	(1,163)	(597)	(218)	(1,089)	0	0			(3,325)
Total	118,981	0	118,981	11,552	10,539	16,739	5,357	7,240	24,753	3,053	11,375			209,589

TABLE 6

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000

EXPENSE - OPERATING

(in thousands of dollars)

Carleton University

Object of Expense	Functional Area	Instruction and Research			Library	Academic Support	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
		All Excl. Medicine	Medicine	Sub-total								
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Salaries and Wages:												
(i) Academic Ranks - Full Time		46,391	0	46,391	0	0	0	0	0	0	0	46,391
(ii) Academic Ranks - Part Time		2,797	0	2,797	0	0	0	0	0	0	0	2,797
(iii) Other Instruction & Research - Full Time		174	0	174	0	0	0	0	0	0	0	174
(iv) Other Instruction & Research - Part Time		6,382	0	6,382	0	0	0	0	0	0	0	6,382
(v) Other Salaries & Wages - Full Time		9,243	0	9,243	5,672	4,949	2,943	2,697	3,983	4,326	1,248	35,061
(vi) Other Salaries & Wages - Part Time		360	0	360	446	396	345	140	301	234	165	2,387
Total Salaries and Wages		65,347	0	65,347	6,118	5,345	3,288	2,837	4,284	4,560	1,413	93,192
2. Employee Benefits		9,592	0	9,592	2,116	918	534	497	1,073	909	264	15,903
Total Salaries and Benefits		74,939	0	74,939	8,234	6,263	3,822	3,334	5,357	5,469	1,677	109,095
3. Library Acquisitions		0	0	0	0	3,834	0	0	0	0	0	3,834
4. Equipment and Furniture Purchase, Rental and Maintenance		12,781	0	12,781	1,506	230	265	1,688	100	448	70	17,088
5. Operational Supplies and Expenses		2,057	0	2,057	1,598	199	2,239	900	1,894	3,393	1,083	13,363
6. Travel		242	0	242	214	13	18	32	107	35	57	718
7. Utilities		0	0	0	0	0	0	0	0	4,056	0	4,056
8. Renovations and Alterations		0	0	0	0	0	0	0	0	2,551	0	2,551
9. Externally Contracted Services		0	0	0	0	0	0	0	0	1,550	0	1,550
10. Scholarships, Bursaries, etc.		0	0	0	0	0	9,468	0	0	0	0	9,468
11. Principal and Interest Payments		0	0	0	0	0	28	0	0	0	0	28
12. Building, Land and Site Services		0	0	0	0	0	0	0	0	0	0	0
13. Internal Cost Allocations		(248)	0	(248)	0	0	0	0	0	0	0	(248)
14. External Cost Recoveries		(258)	0	(258)	0	0	(1,163)	(597)	(218)	(1,089)	0	(3,325)
Total		89,513	0	89,513	11,552	10,539	14,677	5,357	7,240	16,413	2,887	158,178

TABLE 7

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000

EXPENSE - TRUST
(in thousands of dollars)

Carleton University

Object of Expense	Functional Area	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
		All Exd. Medicine	Medicine	Sub-total								
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Salaries and Wages:												
(i) Academic Ranks		448	0	448	0	0	0	0	0	0	0	448
(ii) Other Instruction & Research		224	0	224	0	0	0	0	0	0	0	224
(iii) Other Salaries & Wages		143	0	143	0	0	36	0	0	0	93	272
Total Salaries and Wages		815	0	815	0	0	36	0	0	0	93	944
2. Employee Benefits		116	0	116	0	0	8	0	0	0	18	142
Total Salaries and Benefits		931	0	931	0	0	44	0	0	0	111	1,086
3. Library Acquisitions		0	0	0	0	0	0	0	0	0	0	0
4. Equipment and Furniture Purchase, Rental and Maintenance		38	0	38	0	0	0	0	0	0	3	41
5. Operational Supplies and Expenses		160	0	160	0	0	4	0	0	0	52	216
6. Travel		37	0	37	0	0	0	0	0	0	0	37
7. Utilities		0	0	0	0	0	0	0	0	0	0	0
8. Renovations and Alterations		0	0	0	0	0	0	0	0	0	0	0
9. Externally Contracted Services		0	0	0	0	0	2,014	0	0	0	0	2,014
10. Scholarships, Bursaries, etc.		0	0	0	0	0	0	0	0	0	0	0
11. Principal and Interest Payments		0	0	0	0	0	0	0	0	0	0	0
12. Building, Land and Site Services		0	0	0	0	0	0	0	0	0	0	0
13. Internal Cost Allocations		0	0	0	0	0	0	0	0	0	0	0
14. External Cost Recoveries		0	0	0	0	0	0	0	0	0	0	0
Total		1,166	0	1,166	0	0	2,062	0	0	0	166	3,394

TABLE 8

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
CHANGES IN APPROPRIATED FUND BALANCES BY FUND - OPERATING AND ANCILLARY ONLY
(in thousands of dollars)

Carleton University

	Operating						Ancillary Enterprises				Total
	Repairs, Renovations, & Replace- ments	Purchase Order Commit- ments	Budget Appro- priations	Self Insur- ance	Unex- pended Pension Contri- butions	Other	Total	Repairs, Renovations, & Replace- ments	Purchase Order Commit- ments	Other	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Appropriation Reversals for the Year	1,729	4,094	10,680	58	0	0	16,561	53	0	0	53
2. Deduct Expenses Included in this Year's Operations	2,011	2,365	5,231	0	0	0	9,607	444	0	0	444
3. Other	0	0	0	0	0	0	0	0	0	0	0
4. Net Variation in Appropriations for the Year	(282)	1,729	5,449	58	0	0	6,954	(391)	0	0	(391)
5. Balance - Beginning of Year	1,964	2,365	5,697	173	0	0	10,199	506	0	0	506
6. Balance - End of Year	1,682	4,094	11,146	231	0	0	17,153	115	0	0	115

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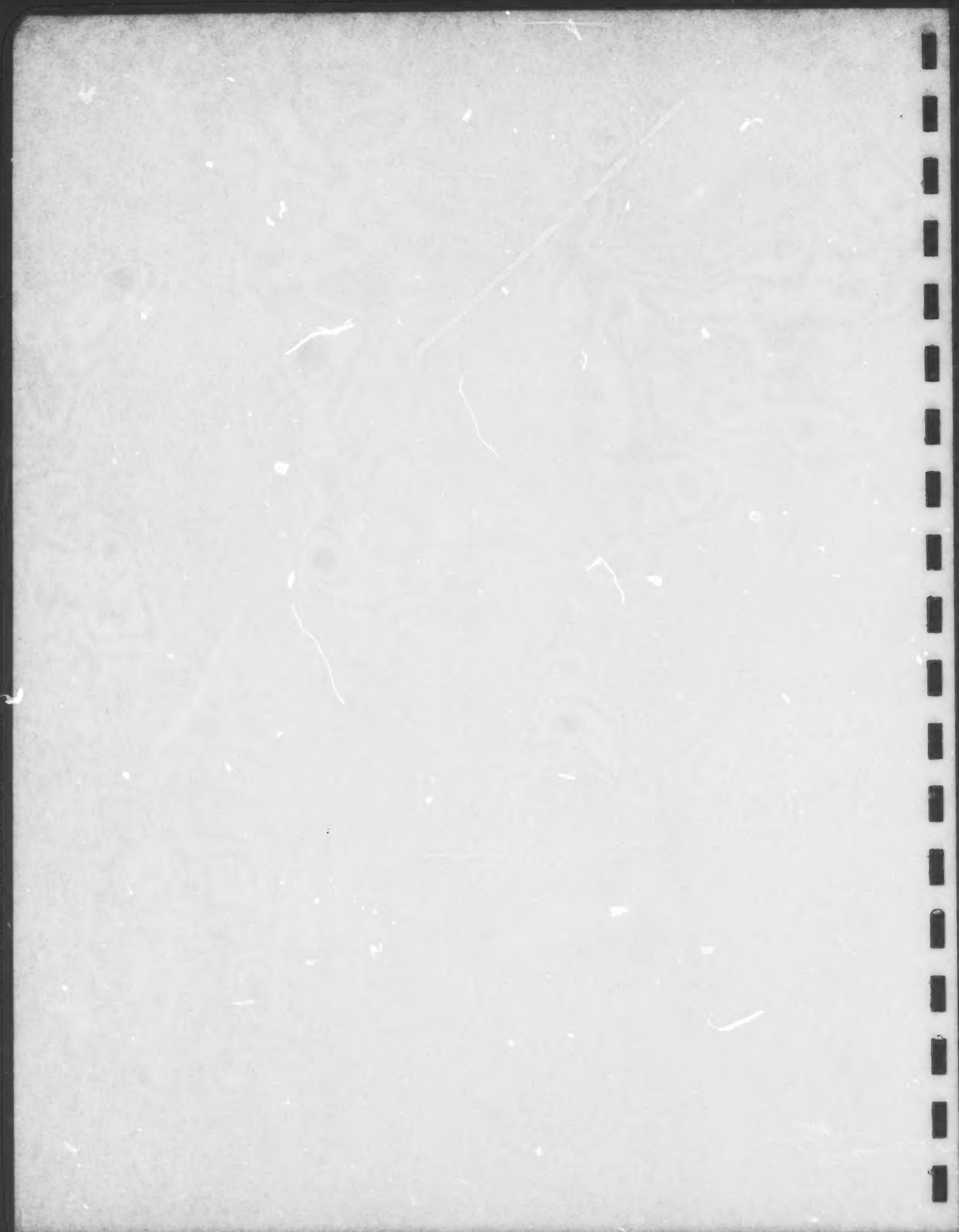


TABLE 1

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
SUMMARY OF REVENUE, EXPENSES AND FUND BALANCE
(in thousands of dollars)

University of Guelph

	General Expendable Funds				Restricted Expendable Funds			Total Expendable	Endowment
	Operating & Other (Non-Credit)		Ancillary		Sponsored Research	Trust	Capital		
	Unappropriated	Appropriated	Unappropriated	Appropriated					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1. Total Revenue	185,884	0	51,043	0	96,697	13,162	47,849	394,635	11,238
2. Total Expense	180,469	0	48,418	0	98,518	6,980	14,016	348,401	0
3. Lump Sum Payments	336	0	136	0	61	0	0	533	0
4. Net Revenue (Expense)	5,079	0	2,489	0	(1,882)	6,182	33,833	45,701	11,238
5. Interfund Transfers	(10,065)	0	(630)	0	1,458	(4,022)	12,620	(639)	639
6. Net Variation in Appropriations	(8,046)	8,046	(652)	652	0	0	0	0	0
7. Net Increase (Decrease) for the Year per COFO-UO Report	(13,032)	8,046	1,207	652	(424)	2,160	46,453	45,062	11,877
8. Net Reconciling Items	15,232	0	0	0	1,266	(1,638)	(43,747)	(28,887)	158
9. Balance - Beginning of the Year per Financial Statements	(10,545)	25,726	1,320	1,350	7,691	7,782	45,098	78,422	92,367
10. Balance - End of the Year per Financial Statements	(6,345)	33,772	2,527	2,002	8,533	8,304	47,804	94,597	104,422
Distribution of Balance - End of the Year									
11. Unrestricted	(8,345)	0	1,859	0	0	0	0	(6,486)	0
12. Internally Restricted	0	33,772	668	2,002	8,533	8,304	1,008	54,287	21,733
13. Investment in Capital Assets	0	0	0	0	0	0	46,796	46,796	0
14. Externally Restricted	0	0	0	0	0	0	0	0	82,689
Total	(8,345)	33,772	2,527	2,002	8,533	8,304	47,804	94,597	104,422

TABLE 2

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000

REVENUE

(in thousands of dollars)

University of Guelph

Source	General Expendable Funds				Ancillary	Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating		Other (Non-Credit)	Subtotal		Sponsored Research			Trust	Capital		
	Operating					All Excl. Medicine	Medicine	Subtotal				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)		
1. Government Grants and Contracts:												
a) Ontario MTCU												
(i) Basic Formula Grant	85,494	0	85,494	0	0	0	0	0	85,494	0		
(ii) Non-Formula Grants	4,660	0	4,660	299	0	0	0	2,688	7,647	0		
(iii) Other MTCU Grants and Contracts	0	0	0	0	0	0	0	450	45,000	4,059		
b) Other Ontario Government Grants and Contracts	5,198	4,905	10,103	369	50,995	0	50,995	404	61,871	0		
Total Ontario Grants and Contracts	95,352	4,905	100,257	668	50,995	0	50,995	854	47,688	4,059		
c) Federal	0	0	0	0	29,233	0	29,233	320	0	0		
d) Municipal	0	0	0	0	0	0	0	0	0	0		
e) Other	0	0	0	0	327	0	327	0	0	0		
2. Fees												
a) Tuition Fees	56,238	4,748	60,986	0	0	0	0	0	60,986	0		
b) Miscellaneous Fees	4,150	308	4,458	20,666	0	0	0	0	25,124	0		
3. Borrowings	0	0	0	0	0	0	0	0	0	0		
4. Donations and Non-Government Grants and Contracts	0	0	0	0	16,121	0	16,121	4,206	160	2,383		
5. Sales of Services and Products	0	0	0	28,092	0	0	0	0	0	0		
6. Investment Income	1,919	5	1,924	255	21	0	21	7,264	0	4,644		
7. Miscellaneous	14,795	3,464	18,259	1,362	0	0	0	518	1	152		
Total	172,454	13,430	185,884	51,043	96,697	0	96,697	13,162	47,849	11,238		

TABLE 3

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
SUMMARY OF EXPENSE BY FUND AND FUNCTIONAL AREA
(in thousands of dollars)

University of Guelph

Functional Area Fund	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Excl. Medicine	Medicine	Sub- total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Operating	98,587	0	98,587	7,117	8,879	13,646	5,832	5,787	21,933	3,352	0	185,133
Other (Non-Credit)	15,336	0	15,336	0	0	0	0	0	0	0	0	15,336
Ancillary	0	0	0	0	0	0	0	0	0	0	48,418	48,418
Sponsored Research	98,518	0	98,518	0	0	0	0	0	0	0	0	98,518
Trust	2,516	0	2,516	0	0	4,442	0	0	22	0	0	6,980
Capital	0	0	0	0	0	0	0	0	14,016	0	0	14,016
Total	214,957	0	214,957	7,117	8,879	18,088	5,832	5,787	35,971	3,352	48,418	348,401

TABLE 4

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE
(in thousands of dollars)

University of Guelph

Object of Expense	Fund	General Expendable Funds				Restricted Expendable Funds					Total
		Operating	Other (Non- Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital	
						All Excl. Medicine	Medicine	Subtotal			
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
1. Salaries and Wages:											
(i) Academic Ranks		50,675	1,145	51,820	0	6,289	0	6,289	5	0	58,114
(ii) Other Instruction & Research		5,784	1,829	7,613	0	7,757	0	7,757	282	0	15,652
(iii) Other Salaries & Wages		53,185	4,713	57,898	11,438	34,809	0	34,809	551	0	104,696
Total Salaries and Wages		109,644	7,687	117,331	11,438	48,855	0	48,855	838	0	178,462
2. Employee Benefits		15,113	1,107	16,220	1,975	5,230	0	5,230	108	0	23,533
Total Salaries and Benefits		124,757	8,794	133,551	13,413	54,085	0	54,085	946	0	201,995
3. Library Acquisitions		4,101	23	4,124	0	5	0	5	0	0	4,129
4. Equipment and Furniture Purchase, Rental and Maintenance		8,351	660	9,011	1,603	10,521	0	10,521	268	1,012	22,415
5. Operational Supplies and Expenses		13,512	3,940	17,452	15,375	22,924	0	22,924	481	0	56,232
6. Travel		2,541	503	3,044	0	3,750	0	3,750	512	0	7,306
7. Utilities		5,899	246	6,145	4,717	835	0	835	0	0	11,697
8. Renovations and Alterations		9	0	9	2,225	2,367	0	2,367	22	2,263	6,886
9. Externally Contracted Services		4,534	1,166	5,700	1,251	3,003	0	3,003	309	0	10,263
10. Scholarships, Bursaries, etc.		4,514	1	4,515	0	1,004	0	1,004	4,442	0	9,961
11. Principal and Interest Payments		68	0	68	6,630	0	0	0	0	50	6,748
12. Building, Land and Site Services		41	3	44	10	24	0	24	0	10,691	10,769
13. Internal Cost Allocations		(3,194)	0	(3,194)	3,194	0	0	0	0	0	0
14. External Cost Recoveries		0	0	0	0	0	0	0	0	0	0
Total		165,133	15,336	180,469	48,418	98,516	0	98,516	6,980	14,016	348,401

TABLE 5

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
SUMMARY OF EXPENSE FOR ALL FUNDS BY FUNCTIONAL AREA AND OBJECT OF EXPENSE
(in thousands of dollars)

University of Guelph

Object of Expense	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Excl. Medicine	Medicine	Sub-total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1. Salaries and Wages:												
(i) Academic Ranks	58,114	0	58,114	0	0	0	0	0	0	0	0	58,114
(ii) Other Instruction & Research	15,652	0	15,652	0	0	0	0	0	0	0	0	15,652
(iii) Other Salaries & Wages	59,894	0	59,894	4,994	3,385	4,967	2,733	3,691	11,423	2,171	11,438	104,696
Total Salaries and Wages	133,660	0	133,660	4,994	3,385	4,967	2,733	3,691	11,423	2,171	11,438	178,462
2. Employee Benefits	16,212	0	16,212	692	573	712	619	604	1,856	290	1,975	23,533
Total Salaries and Benefits	149,872	0	149,872	5,686	3,958	5,679	3,352	4,295	13,279	2,461	13,413	201,995
3. Library Acquisitions	28	0	28	0	4,101	0	0	0	0	0	0	4,129
4. Equipment and Furniture Purchase, Rental and Maintenance	15,106	0	15,106	332	360	155	1,767	258	2,732	102	1,603	22,415
5. Operational Supplies and Expenses	34,198	0	34,198	429	385	1,065	628	2,167	1,748	237	15,375	56,232
6. Travel	5,993	0	5,993	307	53	478	44	247	62	122	0	7,306
7. Utilities	1,081	0	1,081	0	0	0	0	0	5,899	0	4,717	11,697
8. Renovations and Alterations	2,367	0	2,367	0	0	0	0	0	2,294	0	2,225	6,886
9. Externally Contracted Services	5,280	0	5,280	363	22	1,755	41	157	964	430	1,251	10,263
10. Scholarships, Bursaries, etc.	1,005	0	1,005	0	0	8,956	0	0	0	0	0	9,961
11. Principal and Interest Payments	0	0	0	0	0	0	0	68	50	0	6,630	6,748
12. Building, Land and Site Services	27	0	27	0	0	0	0	0	10,732	0	10	10,769
13. Internal Cost Allocations	0	0	0	0	0	0	0	(1,405)	(1,769)	0	3,194	0
14. External Cost Recoveries	0	0	0	0	0	0	0	0	0	0	0	0
Total	214,957	0	214,957	7,117	8,879	18,088	5,832	5,787	35,971	3,352	48,418	348,401

TABLE 6

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
EXPENSE - OPERATING
(in thousands of dollars)

University of Guelph

Object of Expense	Functional Area	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
		All Excl. Medicine	Medicine	Sub-total								
		(1)	(2)	(3)								
1.	Salaries and Wages:											
	(i) Academic Ranks - Full Time	46,513	0	46,513	0	0	0	0	0	0	0	46,513
	(ii) Academic Ranks - Part Time	4,162	0	4,162	0	0	0	0	0	0	0	4,162
	(iii) Other Instruction & Research - Full Time	59	0	59	0	0	0	0	0	0	0	59
	(iv) Other Instruction & Research - Part Time	5,725	0	5,725	0	0	0	0	0	0	0	5,725
	(v) Other Salaries & Wages - Full Time	16,445	0	16,445	4,114	3,101	3,578	2,439	3,369	10,907	1,790	45,743
	(vi) Other Salaries & Wages - Part Time	3,376	0	3,376	880	284	1,389	294	322	516	381	7,442
	Total Salaries and Wages	76,280	0	76,280	4,994	3,385	4,967	2,733	3,691	11,423	2,171	109,644
2.	Employee Benefits	9,767	0	9,767	692	573	712	619	604	1,856	290	15,113
	Total Salaries and Benefits	86,047	0	86,047	5,686	3,958	5,679	3,352	4,295	13,279	2,461	124,757
3.	Library Acquisitions	0	0	0	0	4,101	0	0	0	0	0	4,101
4.	Equipment and Furniture Purchase, Rental and Maintenance	3,657	0	3,657	332	360	155	1,767	258	1,720	102	8,351
5.	Operational Supplies and Expenses	6,853	0	6,853	429	385	1,065	628	2,167	1,748	237	13,512
6.	Travel	1,228	0	1,228	307	53	478	44	247	62	122	2,541
7.	Utilities	0	0	0	0	0	0	0	0	5,899	0	5,899
8.	Renovations and Alterations	0	0	0	0	0	0	0	0	9	0	9
9.	Externally Contracted Services	802	0	802	363	22	1,755	41	157	964	430	4,534
10.	Scholarships, Bursaries, etc.	0	0	0	0	0	4,514	0	0	0	0	4,514
11.	Principal and Interest Payments	0	0	0	0	0	0	0	68	0	0	68
12.	Building, Land and Site Services	0	0	0	0	0	0	0	0	41	0	41
13.	Internal Cost Allocations	0	0	0	0	0	0	0	(1,405)	(1,789)	0	(3,194)
14.	External Cost Recoveries	0	0	0	0	0	0	0	0	0	0	0
	Total	98,587	0	98,587	7,117	8,879	13,646	5,832	5,787	21,933	3,352	165,133

TABLE 7

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000

EXPENSE - TRUST

(in thousands of dollars)

University of Guelph

Object of Expense	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
	All Exd. Medicine	Medicine	Sub-total								
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Salaries and Wages:											
(i) Academic Ranks	5	0	5	0	0	0	0	0	0	0	5
(ii) Other Instruction & Research	282	0	282	0	0	0	0	0	0	0	282
(iii) Other Salaries & Wages	551	0	551	0	0	0	0	0	0	0	551
Total Salaries and Wages	838	0	838	0	0	0	0	0	0	0	838
2. Employee Benefits	108	0	108	0	0	0	0	0	0	0	108
Total Salaries and Benefits	946	0	946	0	0	0	0	0	0	0	946
3. Library Acquisitions	0	0	0	0	0	0	0	0	0	0	0
4. Equipment and Furniture Purchase, Rental and Maintenance	268	0	268	0	0	0	0	0	0	0	268
5. Operational Supplies and Expenses	481	0	481	0	0	0	0	0	0	0	481
6. Travel	512	0	512	0	0	0	0	0	0	0	512
7. Utilities	0	0	0	0	0	0	0	0	0	0	0
8. Renovations and Alterations	0	0	0	0	0	0	0	0	22	0	22
9. Externally Contracted Services	309	0	309	0	0	0	0	0	0	0	309
10. Scholarships, Bursaries, etc.	0	0	0	0	0	4,442	0	0	0	0	4,442
11. Principal and Interest Payments	0	0	0	0	0	0	0	0	0	0	0
12. Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0
13. Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0	0
14. External Cost Recoveries	0	0	0	0	0	0	0	0	0	0	0
Total	2,516	0	2,516	0	0	4,442	0	0	22	0	6,990

TABLE 8

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
CHANGES IN APPROPRIATED FUND BALANCES BY FUND - OPERATING AND ANCILLARY ONLY
(in thousands of dollars)

University of Guelph

	Operating						Ancillary Enterprises				
	Repairs, Renovations, & Replace- ments	Purchase Order Committ- ments	Budget Appro- priations	Self Insur- ance	Unex- pended Pension Contrib- utions	Other	Total	Repairs, Renovations, & Replace- ments	Purchase Order Committ- ments	Other	Total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Appropriation Reversals for the Year	0	0	0	0	0	0	0	0	0	0	0
2. Deduct: Expenses Included in this Year's Operations	0	0	0	0	0	0	0	0	0	0	0
3. Other	0	0	(1,313)	0	7,359	2,000	8,046	652	0	0	652
4. Net Variation in Appropriations for the Year	0	0	(1,313)	0	7,359	2,000	8,046	652	0	0	652
5. Balance - Beginning of Year	0	0	5,841	400	19,485	0	25,726	1,350	0	0	1,350
6. Balance - End of Year	0	0	4,528	400	26,844	2,000	33,772	2,002	0	0	2,002

LAKEHEAD



TABLE 1

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
SUMMARY OF REVENUE, EXPENSES AND FUND BALANCE
(in thousands of dollars)

Lakehead University

	General Expendable Funds				Restricted Expendable Funds			Total Expendable	Endowment
	Operating & Other (Non-Credit)		Ancillary		Sponsored Research	Trust	Capital		
	Unappropriated	Appropriated	Unappropriated	Appropriated					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
1. Total Revenue	56,138	0	12,310	0	5,558	1,775	17,883	93,664	713
2. Total Expense	58,006	0	12,383	0	4,242	1,380	4,444	80,455	0
3. Lump Sum Payments	0	0	0	0	0	0	0	0	0
4. Net Revenue (Expense)	(1,868)	0	(73)	0	1,316	395	13,439	13,209	713
5. Interfund Transfers	(112)	0	0	0	89	(23)	37	(9)	9
6. Net Variation in Appropriations	2,581	(2,581)	73	(73)	0	0	0	0	0
7. Net Increase (Decrease) for the Year per COFO-UJO Report	601	(2,581)	0	(73)	1,405	372	13,476	13,200	722
8. Net Reconciling Items	(601)	0	0	0	(1,512)	(216)	(12,964)	(15,293)	0
9. Balance - Beginning of the Year per Financial Statements	0	(4,623)	0	(1,653)	(208)	1,043	(312)	(5,753)	10,514
10. Balance - End of the Year per Financial Statements	0	(7,204)	0	(1,726)	(315)	1,199	200	(7,846)	11,236
Distribution of Balance - End of the Year									
11. Unrestricted	0	0	0	0	0	0	0	0	0
12. Internally Restricted	0	(7,204)	0	(1,726)	(315)	1,199	1,652	(6,394)	0
13. Investment in Capital Assets	0	0	0	0	0	0	(1,452)	(1,452)	0
14. Externally Restricted	0	0	0	0	0	0	0	0	11,236
Total	0	(7,204)	0	(1,726)	(315)	1,199	200	(7,846)	11,236

TABLE 2

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000

REVENUE

(in thousands of dollars)

Lakeland University

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		All Exd. Medicine	Medicine	Subtotal				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	22,325	0	22,325	0	0	0	0	0	22,325	0	
(ii) Non-Formula Grants	7,672	0	7,672	84	67	0	67	322	8,145	0	
(iii) Other MTCU Grants and Contracts	0	0	0	0	0	0	0	30	15,137	257	
b) Other Ontario Government Grants and Contracts	4	0	4	0	1,957	0	1,957	0	1,961	0	
Total Ontario Grants and Contracts	30,001	0	30,001	84	2,024	0	2,024	352	47,598	257	
c) Federal	169	44	213	0	3,026	0	3,026	117	3,356	0	
d) Municipal	0	0	0	0	0	0	0	0	0	0	
e) Other	306	0	306	0	28	0	28	0	334	0	
2. Fees											
a) Tuition Fees	22,349	204	22,553	0	0	0	0	0	22,553	0	
b) Miscellaneous Fees	1,468	0	1,468	0	0	0	0	0	1,468	0	
3. Borrowings	0	0	0	0	0	0	0	0	0	0	
4. Donations and Non-Government Grants and Contracts	528	16	544	1	395	0	395	137	1,475	336	
5. Sales of Services and Products	0	0	0	12,073	0	0	0	0	12,073	0	
6. Investment Income	204	0	204	152	9	0	9	1,168	1,552	120	
7. Miscellaneous	338	511	849	0	76	0	76	1	3,255	0	
Total	55,363	775	56,138	12,310	5,558	0	5,558	1,775	93,664	713	

TABLE 3

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
SUMMARY OF EXPENSE BY FUND AND FUNCTIONAL AREA
(in thousands of dollars)

Lakehead University

Functional Area Fund	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Excl. Medicine (1)	Medicine (2)	Sub- total (3)									
Operating	32,170	0	32,170	3,626	3,211	4,184	1,457	5,039	7,022	391	0	57,100
Other (Non-Credit)	906	0	906	0	0	0	0	0	0	0	0	906
Ancillary	0	0	0	0	0	0	0	0	0	0	12,383	12,383
Sponsored Research	4,242	0	4,242	0	0	0	0	0	0	0	0	4,242
Trust	0	0	0	0	0	1,380	0	0	0	0	0	1,380
Capital	0	0	0	0	0	0	0	0	4,444	0	0	4,444
Total	37,318	0	37,318	3,626	3,211	5,564	1,457	5,039	11,466	391	12,383	80,455

TABLE 4

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE
(in thousands of dollars)

Lakehead University

Object of Expense	Fund	General Expendable Funds				Restricted Expendable Funds					Total
		Operating	Other (Non-Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital	
						All Exd. Medicine	Medicine	Subtotal			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
1. Salaries and Wages:											
(i) Academic Ranks		20,849	127	20,976	0	0	0	0	0	20,976	
(ii) Other Instruction & Research		1,172	0	1,172	0	1,795	0	1,795	0	2,967	
(iii) Other Salaries & Wages		16,489	756	17,245	1,723	241	0	241	0	19,209	
Total Salaries and Wages		38,510	883	39,393	1,723	2,036	0	2,036	0	43,152	
2. Employee Benefits		6,073	60	6,133	237	136	0	136	0	6,506	
Total Salaries and Benefits		44,583	943	45,526	1,960	2,172	0	2,172	0	49,658	
3. Library Acquisitions		1,412	15	1,427	0	21	0	21	0	1,448	
4. Equipment and Furniture Purchase, Rental and Maintenance		2,534	74	2,608	796	455	0	455	0	8,282	
5. Operational Supplies and Expenses		4,274	138	4,412	7,822	748	0	748	29	13,032	
6. Travel		868	68	936	0	787	0	787	5	1,728	
7. Utilities		1,991	0	1,991	355	19	0	19	0	2,365	
8. Renovations and Alterations		40	0	40	0	0	0	0	0	40	
9. Externally Contracted Services		71	0	71	0	0	0	0	0	71	
10. Scholarships, Bursaries, etc.		1,788	0	1,788	0	40	0	40	1,346	3,174	
11. Principal and Interest Payments		0	0	0	1,556	0	0	0	0	1,556	
12. Building, Land and Site Services		0	0	0	0	0	0	0	0	0	
13. Internal Cost Allocations		88	18	106	(106)	0	0	0	0	0	
14. External Cost Recoveries		(549)	(350)	(899)	0	0	0	0	0	(899)	
Total		57,100	906	58,006	12,383	4,242	0	4,242	1,380	80,455	

TABLE 5

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
SUMMARY OF EXPENSE FOR ALL FUNDS BY FUNCTIONAL AREA AND OBJECT OF EXPENSE
(in thousands of dollars)

Lakehead University

Object of Expense	Functional Area		Instruction and Research		Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
			All Medicine Exd.	Medicine									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
1. Salaries and Wages:													
(i) Academic Ranks	20,976	0	20,976	0	0	0	0	0	0	0	0	0	20,976
(ii) Other Instruction & Research	2,967	0	2,967	0	0	0	0	0	0	0	0	0	2,967
(iii) Other Salaries & Wages	4,651	0	4,651	2,797	1,454	1,623	676	1,094	2,999	192	1,723		19,209
Total Salaries and Wages	28,594	0	28,594	2,797	1,454	1,623	676	1,094	2,999	192	1,723		43,152
2. Employee Benefits	4,283	0	4,283	54	271	231	130	647	623	30	237		6,506
Total Salaries and Benefits	32,877	0	32,877	2,851	1,725	1,854	806	3,741	3,622	222	1,960		49,658
3. Library Acquisitions	36	0	36	0	1,412	0	0	0	0	0	0	0	1,448
4. Equipment and Furniture Purchase, Rental and Maintenance	1,458	0	1,458	40	14	105	388	307	5,167	7	796		8,282
5. Operational Supplies and Expenses	2,325	0	2,325	506	52	444	253	882	580	168	7,822		13,032
6. Travel	1,095	0	1,095	227	8	252	10	123	0	13	0		1,728
7. Utilities	19	0	19	0	0	0	0	0	1,991	0	355		2,365
8. Renovations and Alterations	0	0	0	0	0	0	0	0	40	0	0		40
9. Externally Contracted Services	0	0	0	0	0	0	0	0	71	0	0		71
10. Scholarships, Bursaries, etc.	40	0	40	0	0	3,134	0	0	0	0	0		3,174
11. Principal and Interest Payments	0	0	0	0	0	0	0	0	0	0	1,556		1,556
12. Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0		0
13. Internal Cost Allocations	18	0	18	2	0	0	0	0	86	0	(106)		0
14. External Cost Recoveries	(550)	0	(550)	0	0	(225)	0	(14)	(91)	(19)	0		(899)
Total	37,318	0	37,318	3,626	3,211	5,564	1,457	5,039	11,466	391	12,383		80,455

TABLE 6

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
EXPENSE - OPERATING
(in thousands of dollars)

Lakehead University

Object of Expense	Functional Area		Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
			All Excl. Medicine	Medicine	Sub-total								
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)		
1. Salaries and Wages:													
(i) Academic Ranks - Full Time	18,031	0	18,031	0	0	0	0	0	0	0	0	0	18,031
(ii) Academic Ranks - Part Time	2,818	0	2,818	0	0	0	0	0	0	0	0	0	2,818
(iii) Other Instruction & Research - Full Time	0	0	0	0	0	0	0	0	0	0	0	0	0
(iv) Other Instruction & Research - Part Time	1,172	0	1,172	0	0	0	0	0	0	0	0	0	1,172
(v) Other Salaries & Wages - Full Time	2,965	0	2,965	2,693	1,353	1,219	582	2,900	2,665	151	151	151	14,528
(vi) Other Salaries & Wages - Part Time	689	0	689	104	101	404	94	194	334	41	41	41	1,961
Total Salaries and Wages	25,675	0	25,675	2,797	1,454	1,623	676	3,094	2,999	192	192	192	38,510
2. Employee Benefits	4,087	0	4,087	54	271	231	130	647	623	30	30	30	6,073
Total Salaries and Benefits	29,762	0	29,762	2,851	1,725	1,854	806	3,741	3,622	222	222	222	44,583
3. Library Acquisitions	0	0	0	0	1,412	0	0	0	0	0	0	0	1,412
4. Equipment and Furniture Purchase, Rental and Maintenance	929	0	929	40	14	105	388	307	744	7	7	7	2,534
5. Operational Supplies and Expenses	1,439	0	1,439	506	52	415	253	882	559	168	168	168	4,274
6. Travel	240	0	240	227	8	247	10	123	0	13	13	13	868
7. Utilities	0	0	0	0	0	0	0	0	1,991	0	0	0	1,991
8. Renovations and Alterations	0	0	0	0	0	0	0	0	40	0	0	0	40
9. Externally Contracted Services	0	0	0	0	0	0	0	0	71	0	0	0	71
10. Scholarships, Bursaries, etc.	0	0	0	0	0	1,788	0	0	0	0	0	0	1,788
11. Principal and Interest Payments	0	0	0	0	0	0	0	0	0	0	0	0	0
12. Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0	0	0
13. Internal Cost Allocations	0	0	0	2	0	0	0	0	86	0	0	0	86
14. External Cost Recoveries	(200)	0	(200)	0	0	(225)	0	(14)	(91)	(19)	(19)	(19)	(549)
Total	32,170	0	32,170	3,626	3,211	4,184	1,457	5,039	7,022	391	391	391	57,100

TABLE 7

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000

EXPENSE - TRUST

(In thousands of dollars)

Lakehead University

Object of Expense	Functional Area	Instruction and Research				Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
		All Excl. Medicine	Medicine	Sub-total	(3)								
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
1. Salaries and Wages:													
(i) Academic Ranks		0	0	0	0	0	0	0	0	0	0	0	0
(ii) Other Instruction & Research		0	0	0	0	0	0	0	0	0	0	0	0
(iii) Other Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0
Total Salaries and Wages		0	0	0	0	0	0	0	0	0	0	0	0
2. Employee Benefits		0	0	0	0	0	0	0	0	0	0	0	0
Total Salaries and Benefits		0	0	0	0	0	0	0	0	0	0	0	0
3. Library Acquisitions		0	0	0	0	0	0	0	0	0	0	0	0
4. Equipment and Furniture Purchase, Rental and Maintenance		0	0	0	0	0	0	0	0	0	0	0	0
5. Operational Supplies and Expenses		0	0	0	0	0	0	29	0	0	0	0	29
6. Travel		0	0	0	0	0	0	5	0	0	0	0	5
7. Utilities		0	0	0	0	0	0	0	0	0	0	0	0
8. Renovations and Alterations		0	0	0	0	0	0	0	0	0	0	0	0
9. Externally Contracted Services		0	0	0	0	0	0	1,346	0	0	0	0	1,346
10. Scholarships, Bursaries, etc.		0	0	0	0	0	0	0	0	0	0	0	0
11. Principal and Interest Payments		0	0	0	0	0	0	0	0	0	0	0	0
12. Building, Land and Site Services		0	0	0	0	0	0	0	0	0	0	0	0
13. Internal Cost Allocations		0	0	0	0	0	0	0	0	0	0	0	0
14. External Cost Recoveries		0	0	0	0	0	0	0	0	0	0	0	0
Total		0	0	0	0	0	0	1,380	0	0	0	0	1,380

TABLE 8

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
CHANGES IN APPROPRIATED FUND BALANCES BY FUND - OPERATING AND ANCILLARY ONLY
(in thousands of dollars)

Lakehead University

	Operating						Ancillary Enterprises					
	Repairs, Renovations, & Replace- ments		Purchase Order Commit- ments	Budget Appro- priations	Self Insur- ance	Unex- pended Pension Contri- butions	Other	Total	Repairs, Renovations, & Replace- ments	Purchase Order Commit- ments	Other	Total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
1. Appropriation Reversals for the Year	75	0	688	0	0	123	886	239	0	54	293	
2. Deduct: Expenses Included in this Year's Operations	67	0	607	0	0	2,793	3,467	11	0	355	366	
3. Other	0	0	0	0	0	0	0	0	0	0	0	
4. Net Variation in Appropriations for the Year	8	0	81	0	0	(2,670)	(2,581)	228	0	(301)	(73)	
5. Balance - Beginning of Year	929	0	607	250	0	(6,409)	(4,623)	(249)	0	(1,404)	(1,653)	
6. Balance - End of Year	937	0	688	250	0	(9,079)	(7,204)	(21)	0	(1,705)	(1,726)	

LAURENTIAN

TABLE 1

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
SUMMARY OF REVENUE, EXPENSES AND FUND BALANCE
(in thousands of dollars)

Laurentian University

	General Expendable Funds				Restricted Expendable Funds			Total Expendable	Endowment
	Operating & Other (Non-Credit)		Ancillary		Sponsored Research	Trust	Capital		
	Unappro- priated	Appro- priated	Unappro- priated	Appro- priated					
					(5)	(6)	(7)	(8)	(9)
1. Total Revenue	56,617	0	6,253	0	7,127	3,086	7,240	80,323	959
2. Total Expense	57,033	0	6,270	0	7,186	2,785	4,370	77,644	0
3. Lump Sum Payments	0	0	0	0	0	0	0	0	0
4. Net Revenue (Expense)	(416)	0	(17)	0	(59)	301	2,870	2,679	959
5. Interfund Transfers	(1,232)	0	(10)	0	112	250	648	(232)	232
6. Net Variation in Appropriations	1,496	(1,496)	(121)	121	0	0	0	0	0
7. Net Increase (Decrease) for the Year per COFO-UO Report	(152)	(1,496)	(148)	121	53	551	3,518	2,447	1,191
8. Net Reconciling Items	192	0	(192)	0	51	(150)	(3,681)	(3,780)	0
9. Balance - Beginning of the Year per Financial Statements	(1,203)	2,198	(91)	544	1,821	181	20,159	23,609	12,003
10. Balance - End of the Year per Financial Statements	(1,163)	702	(431)	665	1,925	582	19,996	22,276	13,194

Distribution of Balance - End of the Year									
11. Unrestricted	(1,163)	0	0	0	0	0	0	(1,163)	0
12. Internally Restricted	0	702	(431)	665	1,925	582	1,724	5,167	0
13. Investment in Capital Assets	0	0	0	0	0	0	18,272	18,272	0
14. Externally Restricted	0	0	0	0	0	0	0	0	13,194
Total	(1,163)	702	(431)	665	1,925	582	19,996	22,276	13,194

TABLE 2

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000

REVENUE

(in thousands of dollars)

Laurentian University

Source	General Expendable Funds				Restricted Expendable Funds				Total Expendable Funds	Endowment	
	Operating			Ancillary	Sponsored Research			Trust			Capital
	Operating	Other (Non-Credit)	Subtotal		All Excl. Medicine	Medicine	Subtotal				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	24,692	0	24,692	0	0	0	0	0	24,692	0	
(ii) Non-Formula Grants	11,367	0	11,367	0	0	0	0	1,772	13,139	0	
(iii) Other MTCU Grants and Contracts	696	0	696	0	4	0	4	598	1,386	203	
b) Other Ontario Government Grants and Contracts	243	0	243	0	700	0	700	296	1,746	0	
Total Ontario Grants and Contracts	36,998	0	36,998	0	704	0	704	894	2,367	203	
c) Federal	0	0	0	0	2,849	0	2,849	343	0	0	
d) Municipal	0	0	0	0	98	0	98	0	0	0	
e) Other	0	0	0	0	0	0	0	0	0	0	
2. Fees											
a) Tuition Fees	15,996	534	16,530	0	0	0	0	0	16,530	0	
b) Miscellaneous Fees	859	0	859	2,345	0	0	0	0	3,204	0	
3. Borrowings	0	0	0	0	0	0	0	3,877	3,877	0	
4. Donations and Non-Government Grants and Contracts	943	0	943	0	2,854	0	2,854	505	940	362	
5. Sales of Services and Products	0	0	0	3,908	0	0	0	0	0	0	
6. Investment Income	710	0	710	0	207	0	207	744	56	394	
7. Miscellaneous	577	0	577	0	415	0	415	600	0	0	
Total	56,083	534	56,617	6,253	7,127	0	7,127	3,086	7,240	959	

TABLE 3

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
SUMMARY OF EXPENSE BY FUND AND FUNCTIONAL AREA
(in thousands of dollars)

Laurentian University

Functional Area Fund	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Excl. Medicine (1)	Medicine (2)	Sub- total (3)									
Operating	33,850	0	33,850	4,048	3,266	4,903	1,599	3,067	4,797	776	0	56,306
Other (Non-Credit)	727	0	727	0	0	0	0	0	0	0	0	727
Ancillary	0	0	0	0	0	0	0	0	0	0	6,270	6,270
Sponsored Research	7,186	0	7,186	0	0	0	0	0	0	0	0	7,186
Trust	1,689	0	1,689	0	0	1,096	0	0	0	0	0	2,785
Capital	0	0	0	0	0	0	0	0	4,370	0	0	4,370
Total	43,452	0	43,452	4,048	3,266	5,999	1,599	3,067	9,167	776	6,270	77,644

TABLE 4

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE
(in thousands of dollars)

Laurentian University

Object of Expense	Fund	General Expendable Funds				Restricted Expendable Funds					Total
		Operating	Other (Non-Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital	
						All Excl. Medicine	Medicine	Subtotal			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
1. Salaries and Wages:											
(i) Academic Ranks		21,927	0	21,927	0	122	0	122	0	0	22,049
(ii) Other Instruction & Research		308	0	308	0	86	0	86	0	0	394
(iii) Other Salaries & Wages		14,829	516	15,345	1,254	3,559	0	3,559	721	0	20,879
Total Salaries and Wages		37,064	516	37,580	1,254	3,767	0	3,767	721	0	43,322
2. Employee Benefits		6,340	55	6,395	192	443	0	443	86	0	7,116
Total Salaries and Benefits		43,404	571	43,975	1,446	4,210	0	4,210	807	0	50,438
3. Library Acquisitions		1,181	0	1,181	0	8	0	8	0	0	1,189
4. Equipment and Furniture Purchase, Rental and Maintenance		2,388	0	2,388	320	728	0	728	64	0	3,500
5. Operational Supplies and Expenses		3,631	116	3,747	3,095	1,135	0	1,135	688	0	8,665
6. Travel		1,181	40	1,221	0	1,048	0	1,048	130	0	2,399
7. Utilities		1,556	0	1,556	329	35	0	35	0	0	1,920
8. Renovations and Alterations		176	0	176	158	15	0	15	0	0	349
9. Externally Contracted Services		1,122	0	1,122	146	3	0	3	0	0	1,271
10. Scholarships, Bursaries, etc.		2,843	0	2,843	0	4	0	4	1,096	0	3,943
11. Principal and Interest Payments		0	0	0	404	0	0	0	0	0	404
12. Building, Land and Site Services		0	0	0	0	0	0	0	0	4,370	4,370
13. Internal Cost Allocations		(372)	0	(372)	372	0	0	0	0	0	0
14. External Cost Recoveries		(804)	0	(804)	0	0	0	0	0	0	(804)
Total		56,306	727	57,033	6,270	7,186	0	7,186	2,785	4,370	77,644

TABLE 5

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
SUMMARY OF EXPENSE FOR ALL FUNDS BY FUNCTIONAL AREA AND OBJECT OF EXPENSE
(in thousands of dollars)

Laurentian University

Object of Expense	Functional Area		Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
			All Medicine	Medicine	Sub-total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)		
1. Salaries and Wages:														
(i) Academic Ranks	22,049	0	22,049	0	0	0	0	0	0	0	0	0	0	22,049
(ii) Other Instruction & Research	394	0	394	0	0	0	0	0	0	0	0	0	0	394
(iii) Other Salaries & Wages	9,350	0	9,350	2,791	1,534	1,364	814	2,009	1,298	465	1,254			20,879
Total Salaries and Wages	31,793	0	31,793	2,791	1,534	1,364	814	2,009	1,298	465	1,254			43,322
2. Employee Benefits	5,191	0	5,191	380	284	212	130	351	285	91	192			7,116
Total Salaries and Benefits	36,984	0	36,984	3,171	1,818	1,576	944	2,360	1,583	556	1,446			50,438
3. Library Acquisitions	8	0	8	0	1,181	0	0	0	0	0	0	0	0	1,189
4. Equipment and Furniture Purchase, Rental and Maintenance	1,401	0	1,401	340	240	116	553	193	331	6	320			3,500
5. Operational Supplies and Expenses	3,567	0	3,567	447	102	256	33	831	106	228	3,095			8,665
6. Travel	1,747	0	1,747	96	3	450	23	58	5	17	0			2,399
7. Utilities	35	0	35	0	0	0	0	0	1,556	0	329			1,920
8. Renovations and Alterations	15	0	15	0	0	0	0	0	176	0	158			349
9. Externally Contracted Services	3	0	3	0	36	0	46	0	1,040	0	146			1,271
10. Scholarships, Bursaries, etc.	4	0	4	0	0	3,939	0	0	0	0	0			3,943
11. Principal and Interest Payments	0	0	0	0	0	0	0	0	0	0	404			404
12. Building, Land and Site Services	0	0	0	0	0	0	0	0	4,370	0	0			4,370
13. Internal Cost Allocations	0	0	0	0	0	0	0	(372)	0	0	372			0
14. External Cost Recoveries	(312)	0	(312)	(6)	(114)	(338)	0	(3)	0	(31)	0			(804)
Total	43,452	0	43,452	4,048	3,266	5,999	1,599	3,067	9,167	776	6,270			77,644

TABLE 6

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000

EXPENSE - OPERATING
(in thousands of dollars)

Laurentian University

Object of Expense	Functional Area	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
		All Excl. Medicine	Medicine	Sub-total								
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Salaries and Wages:												
(i) Academic Ranks - Full Time		20,302	0	20,302	0	0	0	0	0	0	0	20,302
(ii) Academic Ranks - Part Time		1,625	0	1,625	0	0	0	0	0	0	0	1,625
(iii) Other Instruction & Research - Full Time		0	0	0	0	0	0	0	0	0	0	0
(iv) Other Instruction & Research - Part Time		308	0	308	0	0	0	0	0	0	0	308
(v) Other Salaries & Wages - Full Time		3,770	0	3,770	1,851	1,465	911	667	1,746	1,129	421	11,960
(vi) Other Salaries & Wages - Part Time		784	0	784	940	69	453	147	263	169	44	2,869
Total Salaries and Wages		26,789	0	26,789	2,791	1,534	1,364	814	2,009	1,298	465	37,064
2. Employee Benefits		4,607	0	4,607	390	284	212	130	351	285	91	6,340
Total Salaries and Benefits		31,396	0	31,396	3,171	1,818	1,576	944	2,360	1,583	556	43,404
3. Library Acquisitions		0	0	0	0	1,181	0	0	0	0	0	1,181
4. Equipment and Furniture Purchase, Rental and Maintenance		609	0	609	340	240	116	553	193	331	6	2,388
5. Operational Supplies and Expenses		1,628	0	1,628	447	102	256	33	831	106	228	3,831
6. Travel		529	0	529	96	3	450	23	58	5	17	1,181
7. Utilities		0	0	0	0	0	0	0	0	1,556	0	1,556
8. Renovations and Alterations		0	0	0	0	0	0	0	0	176	0	176
9. Externally Contracted Services		0	0	0	0	36	0	46	0	1,040	0	1,122
10. Scholarships, Bursaries, etc.		0	0	0	0	0	2,843	0	0	0	0	2,843
11. Principal and Interest Payments		0	0	0	0	0	0	0	0	0	0	0
12. Building, Land and Site Services		0	0	0	0	0	0	0	0	0	0	0
13. Internal Cost Allocations		0	0	0	0	0	0	0	(372)	0	0	(372)
14. External Cost Recoveries		(312)	0	(312)	(6)	(114)	(338)	0	(3)	0	(31)	(804)
Total		33,850	0	33,850	4,048	3,266	4,903	1,599	3,067	4,797	776	56,306

TABLE 7

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000

EXPENSE - TRUST

(in thousands of dollars)

Laurentian University

Object of Expense	Functional Area	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
		Medicine		Sub-total								
		All Exd.	(2)									
(3) (4) (5) (6) (7) (8) (9) (10) (11)												
1.	Salaries and Wages:											
	(i) Academic Ranks	0	0	0	0	0	0	0	0	0	0	0
	(ii) Other Instruction & Research	0	0	0	0	0	0	0	0	0	0	0
	(iii) Other Salaries & Wages	721	0	721	0	0	0	0	0	0	0	721
	Total Salaries and Wages	721	0	721	0	0	0	0	0	0	0	721
2.	Employee Benefits	86	0	86	0	0	0	0	0	0	0	86
	Total Salaries and Benefits	807	0	807	0	0	0	0	0	0	0	807
3.	Library Acquisitions	0	0	0	0	0	0	0	0	0	0	0
4.	Equipment and Furniture Purchase, Rental and Maintenance	64	0	64	0	0	0	0	0	0	0	64
5.	Operational Supplies and Expenses	688	0	688	0	0	0	0	0	0	0	688
6.	Travel	130	0	130	0	0	0	0	0	0	0	130
7.	Utilities	0	0	0	0	0	0	0	0	0	0	0
8.	Renovations and Alterations	0	0	0	0	0	0	0	0	0	0	0
9.	Externally Contracted Services	0	0	0	0	0	0	0	0	0	0	0
10.	Scholarships, Bursaries, etc.	0	0	0	0	0	1,096	0	0	0	0	1,096
11.	Principal and Interest Payments	0	0	0	0	0	0	0	0	0	0	0
12.	Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0
13.	Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0	0
14.	External Cost Recoveries	0	0	0	0	0	0	0	0	0	0	0
	Total	1,689	0	1,689	0	0	1,096	0	0	0	0	2,785

TABLE 8

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
CHANGES IN APPROPRIATED FUND BALANCES BY FUND - OPERATING AND ANCILLARY ONLY
(in thousands of dollars)

Laurentian University

	Operating						Ancillary Enterprises				Total
	Repairs, Renovations, & Replace- ments	Purchase Order Committ- ments	Budget Appro- priations	Self Insur- ance	Unex- pended Pension Contri- butions	Other	Total	Repairs, Renovations, & Replace- ments	Purchase Order Committ- ments	Other	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Appropriation Reversals for the Year	0	237	349	0	0	0	457	150	0	0	150
2. Deduct: Expenses Included in this Year's Operations	0	120	1,896	0	0	0	1,953	29	0	0	29
3. Other	0	0	0	0	0	0	0	0	0	0	0
4. Net Variation in Appropriations for the Year	0	117	(1,547)	0	0	0	(1,496)	121	0	0	121
5. Balance - Beginning of Year	0	121	1,896	250	0	0	2,198	544	0	0	544
6. Balance - End of Year	0	238	349	250	0	0	702	665	0	0	665

ALGOMA



TABLE 1

**FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
SUMMARY OF REVENUE, EXPENSES AND FUND BALANCE**
(in thousands of dollars)

Algoma University College

	General Expendable Funds				Restricted Expendable Funds			Total Expendable	Endowment
	Operating & Other (Non-Credit)		Ancillary		Sponsored Research	Trust	Capital		
	Unappropriated	Appropriated	Unappropriated	Appropriated					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1. Total Revenue	6,812	0	777	0	0	0	963	8,552	222
2. Total Expense	6,223	0	777	0	0	0	313	7,313	0
3. Lump Sum Payments	0	0	0	0	0	0	0	0	0
4. Net Revenue (Expense)	589	0	0	0	0	0	650	1,239	222
5. Interfund Transfers	0	0	0	0	0	0	0	0	0
6. Net Variation in Appropriations	(93)	94	0	(1)	0	0	0	0	0
7. Net Increase (Decrease) for the Year per COFO-UO Report	496	94	0	(1)	0	0	650	1,239	222
8. Net Reconciling Items	(348)	0	0	0	0	0	(835)	(1,183)	(222)
9. Balance - Beginning of the Year per Financial Statements	(360)	0	0	1	0	0	1,004	645	0
10. Balance - End of the Year per Financial Statements	(212)	94	0	0	0	0	819	701	0
Distribution of Balance - End of the Year									
11. Unrestricted	(212)	0	0	0	0	0	0	(212)	0
12. Internally Restricted	0	94	0	0	0	0	0	94	0
13. Investment in Capital Assets	0	0	0	0	0	0	819	819	0
14. Externally Restricted	0	0	0	0	0	0	0	0	0
Total	(212)	94	0	0	0	0	819	701	0

TABLE 2

**FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000**

REVENUE

(in thousands of dollars)

Algoma University College

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment	
	Operating			Ancillary	Sponsored Research				Trust			Capital
	Operating	Other (Non-Credit)	Subtotal		All Excl. Medicine	Medicine	Subtotal					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)		
1. Government Grants and Contracts:												
a) Ontario MTCU												
(i) Basic Formula Grant	2,807	0	2,807	0	0	0	0	0	0	2,807	0	
(ii) Non-Formula Grants	1,431	0	1,431	0	0	0	0	0	209	1,640	0	
(iii) Other MTCU Grants and Contracts	0	0	0	0	0	0	0	0	702	702	222	
b) Other Ontario Government Grants and Contracts	0	0	0	0	0	0	0	0	0	0	0	
Total Ontario Grants and Contracts	4,238	0	4,238	0	0	0	0	0	911	5,149	222	
c) Federal	0	0	0	0	0	0	0	0	52	52	0	
d) Municipal	0	0	0	0	0	0	0	0	0	0	0	
e) Other	0	0	0	0	0	0	0	0	0	0	0	
2. Fees												
a) Tuition Fees	2,474	0	2,474	0	0	0	0	0	0	2,474	0	
b) Miscellaneous Fees	23	0	23	119	0	0	0	0	0	142	0	
3. Borrowings	0	0	0	0	0	0	0	0	0	0	0	
4. Donations and Non-Government Grants and Contracts	20	0	20	0	0	0	0	0	0	20	0	
5. Sales of Services and Products	0	0	0	658	0	0	0	0	0	658	0	
6. Investment Income	11	0	11	0	0	0	0	0	0	11	0	
7. Miscellaneous	46	0	46	0	0	0	0	0	0	46	0	
Total	6,812	0	6,812	777	0	0	0	0	963	8,552	222	

TABLE 3

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
SUMMARY OF EXPENSE BY FUND AND FUNCTIONAL AREA
(in thousands of dollars)

Algoma University College

Functional Area Fund	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Excl. Medicine	Medicine	Sub- total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Operating	2,980	0	2,980	103	323	734	252	909	657	265	0	6,223
Other (Non-Credit)	0	0	0	0	0	0	0	0	0	0	0	0
Ancillary	0	0	0	0	0	0	0	0	0	0	777	777
Sponsored Research	0	0	0	0	0	0	0	0	0	0	0	0
Trust	0	0	0	0	0	0	0	0	0	0	0	0
Capital	0	0	0	0	0	0	0	0	313	0	0	313
Total	2,980	0	2,980	103	323	734	252	909	970	265	777	7,313

TABLE 4

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE
(in thousands of dollars)

Algoma University College

Object of Expense	Fund	General Expendable Funds				Restricted Expendable Funds					Total
		Operating	Other (Non- Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital	
						All Exd. Medicine	Medicine	Subtotal			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
1. Salaries and Wages:											
(i) Academic Ranks	2,614	0	2,614	0	0	0	0	0	0	2,614	
(ii) Other Instruction & Research	0	0	0	0	0	0	0	0	0	0	
(iii) Other Salaries & Wages	1,593	0	1,593	151	0	0	0	0	0	1,744	
Total Salaries and Wages	4,207	0	4,207	151	0	0	0	0	0	4,358	
2. Employee Benefits	667	0	667	32	0	0	0	0	0	699	
Total Salaries and Benefits	4,874	0	4,874	183	0	0	0	0	0	5,057	
3. Library Acquisitions	120	0	120	0	0	0	0	0	0	120	
4. Equipment and Furniture Purchase, Rental and Maintenance	168	0	168	13	0	0	0	0	0	181	
5. Operational Supplies and Expenses	755	0	755	397	0	0	0	0	0	1,152	
6. Travel	50	0	50	0	0	0	0	0	0	50	
7. Utilities	96	0	96	63	0	0	0	0	0	159	
8. Renovations and Alterations	0	0	0	0	0	0	0	0	0	0	
9. Externally Contracted Services	31	0	31	0	0	0	0	0	0	31	
10. Scholarships, Bursaries, etc.	124	0	124	0	0	0	0	0	0	124	
11. Principal and Interest Payments	5	0	5	121	0	0	0	0	0	126	
12. Building, Land and Site Services	0	0	0	0	0	0	0	0	313	313	
13. Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0	
14. External Cost Recoveries	0	0	0	0	0	0	0	0	0	0	
Total	6,223	0	6,223	777	0	0	0	0	313	7,313	

TABLE 5

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
SUMMARY OF EXPENSE FOR ALL FUNDS BY FUNCTIONAL AREA AND OBJECT OF EXPENSE
(in thousands of dollars)

Algoma University College

Functional Area Object of Expense	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Exd. Medicine	Medicine	Sub-total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1. Salaries and Wages:												
(i) Academic Ranks	2,614	0	2,614	0	0	0	0	0	0	0	0	2,614
(ii) Other Instruction & Research	0	0	0	0	0	0	0	0	0	0	0	0
(iii) Other Salaries & Wages	0	0	0	0	136	361	94	605	319	78	151	1,744
Total Salaries and Wages	2,614	0	2,614	0	136	361	94	605	319	78	151	4,358
2. Employee Benefits	366	0	366	0	48	77	19	78	61	18	32	699
Total Salaries and Benefits	2,980	0	2,980	0	184	438	113	683	380	96	183	5,057
3. Library Acquisitions	0	0	0	0	120	0	0	0	0	0	0	120
4. Equipment and Furniture Purchase, Rental and Maintenance	0	0	0	0	0	16	109	35	8	0	13	181
5. Operational Supplies and Expenses	0	0	0	86	19	130	27	181	143	169	397	1,152
6. Travel	0	0	0	17	0	26	2	5	0	0	0	50
7. Utilities	0	0	0	0	0	0	0	0	96	0	63	159
8. Renovations and Alterations	0	0	0	0	0	0	0	0	0	0	0	0
9. Externally Contracted Services	0	0	0	0	0	0	1	0	30	0	0	31
10. Scholarships, Bursaries, etc.	0	0	0	0	0	124	0	0	0	0	0	124
11. Principal and Interest Payments	0	0	0	0	0	0	0	5	0	0	121	126
12. Building, Land and Site Services	0	0	0	0	0	0	0	0	313	0	0	313
13. Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0	0	0
14. External Cost Recoveries	0	0	0	0	0	0	0	0	0	0	0	0
Total	2,980	0	2,980	103	323	734	252	909	970	265	777	7,313

TABLE 6

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
EXPENSE - OPERATING
(in thousands of dollars)

Algoma University College

Object of Expense	Functional Area		Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
			All Excl. Medicine	Medicine	Sub-total								
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)		
1. Salaries and Wages:													
(i) Academic Ranks - Full Time	2,148	0	2,148	0	0	0	0	0	0	0	0	0	2,148
(ii) Academic Ranks - Part Time	466	0	466	0	0	0	0	0	0	0	0	0	466
(iii) Other Instruction & Research - Full Time	0	0	0	0	0	0	0	0	0	0	0	0	0
(iv) Other Instruction & Research - Part Time	0	0	0	0	0	0	0	0	0	0	0	0	0
(v) Other Salaries & Wages - Full Time	0	0	0	0	110	305	76	601	313	68			1,473
(vi) Other Salaries & Wages - Part Time	0	0	0	0	26	56	18	4	6	10			120
Total Salaries and Wages	2,614	0	2,614	0	136	361	94	605	319	78			4,207
2. Employee Benefits	366	0	366	0	48	77	19	78	61	18			667
Total Salaries and Benefits	2,980	0	2,980	0	184	438	113	683	380	96			4,874
3. Library Acquisitions	0	0	0	0	120	0	0	0	0	0			120
4. Equipment and Furniture Purchase, Rental and Maintenance	0	0	0	0	0	16	109	35	8	0			168
5. Operational Supplies and Expenses	0	0	0	86	19	130	27	181	143	169			755
6. Travel	0	0	0	17	0	26	2	5	0	0			50
7. Utilities	0	0	0	0	0	0	0	0	96	0			96
8. Renovations and Alterations	0	0	0	0	0	0	0	0	0	0			0
9. Externally Contracted Services	0	0	0	0	0	0	1	0	30	0			31
10. Scholarships, Bursaries, etc.	0	0	0	0	0	124	0	0	0	0			124
11. Principal and Interest Payments	0	0	0	0	0	0	0	5	0	0			5
12. Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0			0
13. Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0			0
14. External Cost Recoveries	0	0	0	0	0	0	0	0	0	0			0
Total	2,980	0	2,980	103	323	734	252	909	657	265			6,223

TABLE 7

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
EXPENSE - TRUST
(in thousands of dollars)

Algoma University College

Functional Area Object of Expense	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
	All Exd. Medicine	Medicine	Sub-total								
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Salaries and Wages:											
(i) Academic Ranks	0	0	0	0	0	0	0	0	0	0	0
(ii) Other Instruction & Research	0	0	0	0	0	0	0	0	0	0	0
(iii) Other Salaries & Wages	0	0	0	0	0	0	0	0	0	0	0
Total Salaries and Wages	0	0	0	0	0	0	0	0	0	0	0
2. Employee Benefits	0	0	0	0	0	0	0	0	0	0	0
Total Salaries and Benefits	0	0	0	0	0	0	0	0	0	0	0
3. Library Acquisitions	0	0	0	0	0	0	0	0	0	0	0
4. Equipment and Furniture Purchase, Rental and Maintenance	0	0	0	0	0	0	0	0	0	0	0
5. Operational Supplies and Expenses	0	0	0	0	0	0	0	0	0	0	0
6. Travel	0	0	0	0	0	0	0	0	0	0	0
7. Utilities	0	0	0	0	0	0	0	0	0	0	0
8. Renovations and Alterations	0	0	0	0	0	0	0	0	0	0	0
9. Externally Contracted Services	0	0	0	0	0	0	0	0	0	0	0
10. Scholarships, Bursaries, etc.	0	0	0	0	0	0	0	0	0	0	0
11. Principal and Interest Payments	0	0	0	0	0	0	0	0	0	0	0
12. Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0
13. Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0	0
14. External Cost Recoveries	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0	0

TABLE 8

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
CHANGES IN APPROPRIATED FUND BALANCES BY FUND - OPERATING AND ANCILLARY ONLY
(in thousands of dollars)

Algoma University College

	Operating						Ancillary Enterprises				Total
	Repairs, Renovations, & Replace- ments	Purchase Order Commil- ments	Budget Appro- priations	Self Insur- ance	Unex- pended Pension Contri- butions	Other	Total	Repairs, Renovations, & Replace- ments	Purchase Order Commil- ments	Other	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Appropriation Reversals for the Year	0	0	94	0	0	0	94	0	0	0	0
2. Deduct: Expenses Included in this Year's Operations	0	0	0	0	0	0	0	0	0	1	1
3. Other	0	0	0	0	0	0	0	0	0	0	0
4. Net Variation in Appropriations for the Year	0	0	94	0	0	0	94	0	0	(1)	(1)
5. Balance - Beginning of Year	0	0	0	0	0	0	0	0	0	1	1
6. Balance - End of Year	0	0	94	0	0	0	94	0	0	0	0

HEARST

TABLE 1

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
SUMMARY OF REVENUE, EXPENSES AND FUND BALANCE
(in thousands of dollars)

Le Collège Universitaire de Hearst

	General Expendable Funds				Restricted Expendable Funds			Total Expendable	Endowment
	Operating & Other (Non-Credit)		Ancillary		Sponsored Research	Trust	Capital		
	Unappropriated	Appropriated	Unappropriated	Appropriated					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1. Total Revenue	2,202	0	82	0	0	18	339	2,641	0
2. Total Expense	2,404	0	82	0	0	35	160	2,681	0
3. Lump Sum Payments	0	0	0	0	0	0	0	0	0
4. Net Revenue (Expense)	(202)	0	0	0	0	(17)	179	(40)	0
5. Interfund Transfers	(69)	0	0	0	0	3	66	0	0
6. Net Variation in Appropriations	0	0	0	0	0	0	0	0	0
7. Net Increase (Decrease) for the Year per COFO-UO Report	(271)	0	0	0	0	(14)	245	(40)	0
8. Net Reconciling Items	15	0	0	0	0	0	(240)	(225)	0
9. Balance - Beginning of the Year per Financial Statements	(83)	0	0	0	0	77	2,775	2,769	1,035
10. Balance - End of the Year per Financial Statements	(339)	0	0	0	0	63	2,780	2,504	1,035
Distribution of Balance - End of the Year									
11. Unrestricted	(339)	0	0	0	0	0	0	(339)	0
12. Internally Restricted	0	0	0	0	0	63	0	63	1,035
13. Investment in Capital Assets	0	0	0	0	0	0	2,780	2,780	0
14. Externally Restricted	0	0	0	0	0	0	0	0	0
Total	(339)	0	0	0	0	63	2,780	2,504	1,035

TABLE 2

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000

REVENUE

(in thousands of dollars)

Le Collège Universitaire de Hearst

Source	General Expendable Funds				Ancillary	Restricted Expendable Funds				Total Expendable Funds	Endowment								
	Operating			Subtotal		Sponsored Research			Trust			Capital							
	Operating	Other (Non-Credit)	(1)			(2)	(3)	(4)					(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:																			
a) Ontario MTCU																			
(i) Basic Formula Grant	422	0	422	0	0	0	0	0	0	0	0	0	0	422	0	0			
(ii) Non-Formula Grants	1,128	0	1,128	0	0	0	0	0	0	0	0	0	219	1,347	0	0			
(iii) Other MTCU Grants and Contracts	0	0	0	0	0	0	0	0	0	0	0	0	120	120	0	0			
b) Other Ontario Government Grants and Contracts	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
Total Ontario Grants and Contracts	1,550	0	1,550	0	0	0	0	0	0	0	0	0	339	1,569	0	0			
c) Federal	27	0	27	0	0	0	0	0	0	0	0	0	0	27	0	0			
d) Municipal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
e) Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
2. Fees																			
a) Tuition Fees	320	0	320	0	0	0	0	0	0	0	0	0	0	320	0	0			
b) Miscellaneous Fees	7	0	7	32	0	0	0	0	0	0	0	0	0	39	0	0			
3. Borrowings	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
4. Donations and Non-Government Grants and Contracts	0	0	0	0	0	0	0	0	0	0	0	0	0	9	0	0			
5. Sales of Services and Products	0	0	0	50	0	0	0	0	0	0	0	0	0	50	0	0			
6. Investment Income	0	0	0	0	0	0	0	0	0	0	0	0	9	9	0	0			
7. Miscellaneous	298	0	298	0	0	0	0	0	0	0	0	0	0	298	0	0			
Total	2,202	0	2,202	82	0	0	0	0	0	0	0	0	18	339	2,641	0			

TABLE 3

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
SUMMARY OF EXPENSE BY FUND AND FUNCTIONAL AREA
(in thousands of dollars)

Le Collège Universitaire de Hearst

Functional Area Fund	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Excl. Medicine	Medicine	Sub- total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Operating	1,270	0	1,270	11	135	15	0	612	361	0	0	2,404
Other (Non-Credit)	0	0	0	0	0	0	0	0	0	0	0	0
Ancillary	0	0	0	0	0	0	0	0	0	0	82	82
Sponsored Research	0	0	0	0	0	0	0	0	0	0	0	0
Trust	0	0	0	0	0	35	0	0	0	0	0	35
Capital	0	0	0	0	0	0	0	0	160	0	0	160
Total	1,270	0	1,270	11	135	50	0	612	521	0	82	2,681

TABLE 4

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE
(in thousands of dollars)

Le Collège Universitaire de Hearst

Object of Expense	Fund	General Expendable Funds				Restricted Expendable Funds					Total
		Operating	Other (Non- Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital	
						All Excl. Medicine	Medicine	Subtotal			
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
1. Salaries and Wages:											
(i) Academic Ranks		812	0	812	0	0	0	0	0	812	
(ii) Other Instruction & Research		1	0	1	0	0	0	0	0	1	
(iii) Other Salaries & Wages		648	0	648	0	0	0	0	0	648	
Total Salaries and Wages		1,461	0	1,461	0	0	0	0	0	1,461	
2. Employee Benefits		295	0	295	0	0	0	0	0	295	
Total Salaries and Benefits		1,756	0	1,756	0	0	0	0	0	1,756	
3. Library Acquisitions		34	0	34	0	0	0	0	0	34	
4. Equipment and Furniture Purchase, Rental and Maintenance		35	0	35	0	0	0	0	19	54	
5. Operational Supplies and Expenses		340	0	340	82	0	0	0	0	422	
6. Travel		121	0	121	0	0	0	0	0	121	
7. Utilities		63	0	63	0	0	0	0	0	63	
8. Renovations and Alterations		31	0	31	0	0	0	0	137	168	
9. Externally Contracted Services		3	0	3	0	0	0	0	0	3	
10. Scholarships, Bursaries, etc.		15	0	15	0	0	0	0	35	50	
11. Principal and Interest Payments		6	0	6	0	0	0	0	0	6	
12. Building, Land and Site Services		0	0	0	0	0	0	0	4	4	
13. Internal Cost Allocations		0	0	0	0	0	0	0	0	0	
14. External Cost Recoveries		0	0	0	0	0	0	0	0	0	
Total		2,404	0	2,404	82	0	0	0	35	160	2,681

TABLE 5

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
SUMMARY OF EXPENSE FOR ALL FUNDS BY FUNCTIONAL AREA AND OBJECT OF EXPENSE
(in thousands of dollars)

Le Collège Universitaire de Hearst

Object of Expense	Functional Area	Instruction and Research				Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
		Medicine		Sub-total										
		All Excl. Medicine	(2)											
					(1)									
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
1. Salaries and Wages:														
(i) Academic Ranks		812	0	812	0	0	0	0	0	0	0	0	0	812
(ii) Other Instruction & Research		1	0	1	0	0	0	0	0	0	0	0	0	1
(iii) Other Salaries & Wages		91	0	91	9	74	0	0	358	116	0	0	0	648
Total Salaries and Wages		904	0	904	9	74	0	0	358	116	0	0	0	1,461
2. Employee Benefits		186	0	186	2	13	0	0	72	22	0	0	0	295
Total Salaries and Benefits		1,090	0	1,090	11	87	0	0	430	138	0	0	0	1,756
3. Library Acquisitions		0	0	0	0	34	0	0	0	0	0	0	0	34
4. Equipment and Furniture Purchase, Rental and Maintenance		23	0	23	0	6	0	0	6	19	0	0	0	54
5. Operational Supplies and Expenses		62	0	62	0	8	0	0	144	126	0	82	0	422
6. Travel		95	0	95	0	0	0	0	26	0	0	0	0	121
7. Utilities		0	0	0	0	0	0	0	0	63	0	0	0	63
8. Renovations and Alterations		0	0	0	0	0	0	0	0	168	0	0	0	168
9. Externally Contracted Services		0	0	0	0	0	0	0	0	3	0	0	0	3
10. Scholarships, Bursaries, etc.		0	0	0	0	0	50	0	0	0	0	0	0	50
11. Principal and Interest Payments		0	0	0	0	0	0	0	6	0	0	0	0	6
12. Building, Land and Site Services		0	0	0	0	0	0	0	0	4	0	0	0	4
13. Internal Cost Allocations		0	0	0	0	0	0	0	0	0	0	0	0	0
14. External Cost Recoveries		0	0	0	0	0	0	0	0	0	0	0	0	0
Total		1,270	0	1,270	11	135	50	0	512	521	0	82	0	2,681

TABLE 6

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
EXPENSE - OPERATING
(in thousands of dollars)

Le Collège Universitaire de Hearst

Object of Expense	Functional Area	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
		All Excl. Medicine	Medicine	Sub-total								
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1.	Salaries and Wages:											
	(i) Academic Ranks - Full Time	705	0	705	0	0	0	0	0	0	0	705
	(ii) Academic Ranks - Part Time	107	0	107	0	0	0	0	0	0	0	107
	(iii) Other Instruction & Research - Full Time	0	0	0	0	0	0	0	0	0	0	0
	(iv) Other Instruction & Research - Part Time	1	0	1	0	0	0	0	0	0	0	1
	(v) Other Salaries & Wages - Full Time	91	0	91	0	74	0	358	116	0	0	639
	(vi) Other Salaries & Wages - Part Time	0	0	0	9	0	0	0	0	0	0	9
	Total Salaries and Wages	904	0	904	9	74	0	358	116	0	0	1,461
2.	Employee Benefits	186	0	186	2	13	0	72	22	0	0	285
	Total Salaries and Benefits	1,090	0	1,090	11	87	0	430	138	0	0	1,756
3.	Library Acquisitions	0	0	0	0	34	0	0	0	0	0	34
4.	Equipment and Furniture Purchase, Rental and Maintenance	23	0	23	0	6	0	6	0	0	0	35
5.	Operational Supplies and Expenses	62	0	62	0	8	0	144	126	0	0	340
6.	Travel	95	0	95	0	0	0	26	0	0	0	121
7.	Utilities	0	0	0	0	0	0	0	63	0	0	63
8.	Renovations and Alterations	0	0	0	0	0	0	0	31	0	0	31
9.	Externally Contracted Services	0	0	0	0	0	0	0	3	0	0	3
10.	Scholarships, Bursaries, etc.	0	0	0	0	0	15	0	0	0	0	15
11.	Principal and Interest Payments	0	0	0	0	0	0	6	0	0	0	6
12.	Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0
13.	Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0	0
14.	External Cost Recoveries	0	0	0	0	0	0	0	0	0	0	0
	Total	1,270	0	1,270	11	135	15	812	361	0	0	2,404

TABLE 7

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
EXPENSE - TRUST
(in thousands of dollars)

Le Collège Universitaire de Hearst

Functional Area Object of Expense	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
	All Excl. Medicine	Medicine	Sub- total								
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Salaries and Wages:											
(i) Academic Ranks	0	0	0	0	0	0	0	0	0	0	0
(ii) Other Instruction & Research	0	0	0	0	0	0	0	0	0	0	0
(iii) Other Salaries & Wages	0	0	0	0	0	0	0	0	0	0	0
Total Salaries and Wages	0	0	0	0	0	0	0	0	0	0	0
2. Employee Benefits	0	0	0	0	0	0	0	0	0	0	0
Total Salaries and Benefits	0	0	0	0	0	0	0	0	0	0	0
3. Library Acquisitions	0	0	0	0	0	0	0	0	0	0	0
4. Equipment and Furniture Purchase, Rental and Maintenance	0	0	0	0	0	0	0	0	0	0	0
5. Operational Supplies and Expenses	0	0	0	0	0	0	0	0	0	0	0
6. Travel	0	0	0	0	0	0	0	0	0	0	0
7. Utilities	0	0	0	0	0	0	0	0	0	0	0
8. Renovations and Alterations	0	0	0	0	0	0	0	0	0	0	0
9. Externally Contracted Services	0	0	0	0	0	0	0	0	0	0	0
10. Scholarships, Bursaries, etc.	0	0	0	0	0	35	0	0	0	0	35
11. Principal and Interest Payments	0	0	0	0	0	0	0	0	0	0	0
12. Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0
13. Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0	0
14. External Cost Recoveries	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	35	0	0	0	0	35

TABLE 8

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000

CHANGES IN APPROPRIATED FUND BALANCES BY FUND - OPERATING AND ANCILLARY ONLY
(in thousands of dollars)

Le Collège Universitaire de Hearst

	Operating						Ancillary Enterprises				Total
	Repairs, Renovations, & Replace- ments	Purchase Order Commit- ments	Budget Appro- priations	Self Insur- ance	Unex- pended Pension Contri- butions	Other	Total	Repairs, Renovations, & Replace- ments	Purchase Order Commit- ments	Other	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Appropriation Reversals for the Year	0	0	0	0	0	0	0	0	0	0	0
2. Deduct: Expenses Included in this Year's Operations	0	0	0	0	0	0	0	0	0	0	0
3. Other	0	0	0	0	0	0	0	0	0	0	0
4. Net Variation in Appropriations for the Year	0	0	0	0	0	0	0	0	0	0	0
5. Balance - Beginning of Year	0	0	0	0	0	0	0	0	0	0	0
6. Balance - End of Year	0	0	0	0	0	0	0	0	0	0	0

MCMASTER



TABLE 1

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
SUMMARY OF REVENUE, EXPENSES AND FUND BALANCE
(in thousands of dollars)

McMaster University

	General Expendable Funds				Restricted Expendable Funds			Total Expendable	Endowment
	Operating & Other (Non-Credit)		Ancillary		Sponsored Research	Trust	Capital		
	Unappropriated	Appropriated	Unappropriated	Appropriated					
					(5)	(6)	(7)	(8)	(9)
1. Total Revenue	205,535	0	37,960	0	106,892	38,315	50,265	438,967	24,286
2. Total Expense	203,908	0	37,038	0	96,926	25,276	23,891	387,039	0
3. Lump Sum Payments	0	0	0	0	0	0	0	0	0
4. Net Revenue (Expense)	1,627	0	922	0	9,966	13,039	26,374	51,928	24,286
5. Interfund Transfers	0	0	0	0	0	0	0	0	0
6. Net Variation in Appropriations	(15,874)	15,874	(906)	906	0	0	0	0	0
7. Net Increase (Decrease) for the Year per COFO-UO Report	(14,247)	15,874	16	906	9,966	13,039	26,374	51,928	24,286
8. Net Reconciling Items	14,263	0	(16)	0	(9,966)	(12,711)	(15,360)	(23,790)	0
9. Balance - Beginning of the Year per Financial Statements	321	30,581	0	3,093	0	727	34,622	69,344	144,192
10. Balance - End of the Year per Financial Statements	337	46,455	0	3,999	0	1,055	45,636	97,482	168,478
Distribution of Balance - End of the Year									
11. Unrestricted	337	0	0	0	0	0	0	337	0
12. Internally Restricted	0	46,455	0	3,999	0	1,055	(2,835)	48,674	86,249
13. Investment in Capital Assets	0	0	0	0	0	0	48,471	48,471	0
14. Externally Restricted	0	0	0	0	0	0	0	0	82,229
Total	337	46,455	0	3,999	0	1,055	45,636	97,482	168,478

Note: In addition to the above revenue and expenses, \$3,449 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and for the most part were expended as salary payments to the members of academic staff who provided services.

TABLE 2

**FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000**

REVENUE

(in thousands of dollars)

McMaster University

Source	General Expendable Funds				Restricted Expendable Funds				Total Expendable Funds	Endowment	
	Operating			Ancillary	Sponsored Research			Trust			Capital
	Operating	Other (Non-Credit)	Subtotal		All Exd. Medicine	Medicine	Subtotal				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	93,019	0	93,019	0	0	0	0	0	93,019	0	
(ii) Non-Formula Grants	9,236	0	9,236	231	0	0	643	22,364	32,474	0	
(iii) Other MTCU Grants and Contracts	0	0	0	0	0	0	380	22,570	22,950	4,419	
b) Other Ontario Government Grants and Contracts	468	0	468	0	3,988	10,296	14,284	0	14,752	0	
Total Ontario Grants and Contracts	102,723	0	102,723	231	3,988	10,296	14,284	1,023	44,934	163,195	
c) Federal	0	0	0	0	24,193	29,987	54,180	0	0	54,180	
d) Municipal	0	0	0	0	520	0	520	0	0	520	
e) Other	0	0	0	0	0	0	0	0	0	0	
2. Fees											
a) Tuition Fees	66,753	0	66,753	0	0	0	0	0	66,753	0	
b) Miscellaneous Fees	2,441	0	2,441	11,215	0	0	0	0	13,656	0	
3. Borrowings	0	0	0	0	0	0	0	0	0	0	
4. Donations and Non-Government Grants and Contracts	0	0	0	0	7,408	30,374	37,782	25,026	4,010	66,818	
5. Sales of Services and Products	0	0	0	25,487	0	0	0	0	0	25,487	
6. Investment Income	7,158	0	7,158	0	126	0	126	12,266	1,321	20,871	
7. Miscellaneous	26,460	0	26,460	1,027	0	0	0	0	0	27,487	
Total	205,535	0	205,535	37,960	36,235	70,657	106,892	38,315	50,265	438,967	
										24,286	

TABLE 3

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
SUMMARY OF EXPENSE BY FUND AND FUNCTIONAL AREA
(in thousands of dollars)

McMaster University

Fund	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Exd. Medicine	Medicine	Sub-total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Operating	92,296	31,758	124,054	6,386	12,982	11,767	5,852	12,670	24,308	4,377	0	202,396
Other (Non-Credit)	1,512	0	1,512	0	0	0	0	0	0	0	0	1,512
Ancillary	0	0	0	0	0	0	0	0	0	0	37,038	37,038
Sponsored Research	35,034	61,892	96,926	0	0	0	0	0	0	0	0	96,926
Trust	3,060	15,310	18,370	400	294	5,703	0	16	1	492	0	25,276
Capital	0	0	0	0	0	0	0	0	23,891	0	0	23,891
Total	131,902	108,960	240,862	6,786	13,276	17,470	5,852	12,686	48,200	4,869	37,038	387,039

TABLE 4

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE
(in thousands of dollars)

McMaster University

Object of Expense	Fund	General Expendable Funds				Restricted Expendable Funds					Total
		Operating	Other (Non- Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital	
						All Exd. Medicine	Medicine	Subtotal			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
1. Salaries and Wages:											
(i) Academic Ranks		61,368	0	61,368	0	10,080	9,937	20,027	5,903	0	87,298
(ii) Other Instruction & Research		7,224	0	7,224	0	537	0	537	0	0	7,761
(iii) Other Salaries & Wages		50,893	962	51,855	9,595	2,067	22,981	25,048	6,172	0	92,670
Total Salaries and Wages		119,485	962	120,447	9,595	12,694	32,918	45,612	12,075	0	187,729
2. Employee Benefits		14,806	90	14,896	1,553	416	3,838	4,254	1,264	0	21,967
Total Salaries and Benefits		134,291	1,052	135,343	11,148	13,110	36,756	49,866	13,339	0	209,696
3. Library Acquisitions		6,066	0	6,066	0	0	0	0	1,329	0	7,395
4. Equipment and Furniture Purchase, Rental and Maintenance		11,877	32	11,909	1,448	11,674	3,164	14,838	313	0	28,508
5. Operational Supplies and Expenses		25,111	401	25,512	18,901	7,354	19,742	27,096	4,804	0	76,313
6. Travel		4,630	27	4,657	0	2,896	2,230	5,126	100	0	9,883
7. Utilities		8,683	0	8,683	1,146	0	0	0	0	0	9,829
8. Renovations and Alterations		1,929	0	1,929	1,600	0	0	0	14	23,891	27,434
9. Externally Contracted Services		1,866	0	1,866	16	0	0	0	0	0	1,882
10. Scholarships, Bursaries, etc.		7,943	0	7,943	0	0	0	0	5,377	0	13,320
11. Principal and Interest Payments		0	0	0	2,779	0	0	0	0	0	2,779
12. Building, Land and Site Services		0	0	0	0	0	0	0	0	0	0
13. Internal Cost Allocations		0	0	0	0	0	0	0	0	0	0
14. External Cost Recoveries		0	0	0	0	0	0	0	0	0	0
Total		202,396	1,512	203,908	37,038	35,034	61,892	96,926	25,276	23,891	387,039

TABLE 5

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
SUMMARY OF EXPENSE FOR ALL FUNDS BY FUNCTIONAL AREA AND OBJECT OF EXPENSE
(in thousands of dollars)

McMaster University

Object of Expense	Functional Area		Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
			All Excl. Medicine	Medicine	Sub-total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)		
1. Salaries and Wages:														
(i) Academic Ranks	59,348	27,950	87,298	0	0	0	0	0	0	0	0	0	0	87,298
(ii) Other Instruction & Research	7,053	708	7,761	0	0	0	0	0	0	0	0	0	0	7,761
(iii) Other Salaries & Wages	19,277	35,728	55,005	2,321	5,249	1,926	3,369	6,493	6,255	2,457	9,595			92,670
Total Salaries and Wages	85,678	64,386	150,064	2,321	5,249	1,926	3,369	6,493	6,255	2,457	9,595			187,729
2. Employee Benefits	8,345	8,125	16,470	446	776	213	396	848	941	324	1,553			21,967
Total Salaries and Benefits	94,023	72,511	166,534	2,767	6,025	2,139	3,765	7,341	7,196	2,781	11,148			209,696
3. Library Acquisitions	173	862	1,035	0	6,360	0	0	0	0	0	0	0	0	7,395
4. Equipment and Furniture Purchase, Rental and Maintenance	15,800	5,117	20,917	1,894	458	725	1,454	1,032	200	380	1,448			28,508
5. Operational Supplies and Expenses	18,169	27,291	45,460	1,975	412	968	588	2,201	4,427	1,381	18,901			76,313
6. Travel	3,737	3,166	6,903	150	21	318	45	2,112	7	327	0			9,883
7. Utilities	0	0	0	0	0	0	0	0	8,683	0	1,146			9,829
8. Renovations and Alterations	0	13	13	0	0	0	0	0	25,821	0	1,600			27,434
9. Externally Contracted Services	0	0	0	0	0	0	0	0	1,866	0	16			1,882
10. Scholarships, Bursaries, etc.	0	0	0	0	0	13,320	0	0	0	0	0			13,320
11. Principal and Interest Payments	0	0	0	0	0	0	0	0	0	0	2,779			2,779
12. Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0			0
13. Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0	0			0
14. External Cost Recoveries	0	0	0	0	0	0	0	0	0	0	0			0
Total	131,902	108,960	240,862	6,786	13,276	17,470	5,852	12,686	48,200	4,869	37,038			387,039

TABLE 6

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
EXPENSE - OPERATING
(in thousands of dollars)

McMaster University

Object of Expense	Instruction and Research		Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
	All Exd. Medicine	Medicine	Sub-total							
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Salaries and Wages:										
(i) Academic Ranks - Full Time	43,207	11,188	54,395	0	0	0	0	0	0	54,395
(ii) Academic Ranks - Part Time	5,267	1,706	6,973	0	0	0	0	0	0	6,973
(iii) Other Instruction & Research - Full Time	0	0	0	0	0	0	0	0	0	0
(iv) Other Instruction & Research - Part Time	6,516	708	7,224	0	0	0	0	0	0	7,224
(v) Other Salaries & Wages - Full Time	12,938	7,246	20,184	1,282	5,207	1,853	5,859	6,234	2,334	46,311
(vi) Other Salaries & Wages - Part Time	2,303	458	2,761	1,039	42	73	11	634	21	4,582
Total Salaries and Wages	70,231	21,306	91,537	2,321	5,249	1,926	3,369	6,493	2,355	119,485
2. Employee Benefits	7,616	3,260	10,876	446	776	213	396	848	941	14,806
Total Salaries and Benefits	77,847	24,566	102,413	2,767	6,025	2,139	3,765	7,341	7,196	134,291
3. Library Acquisitions	0	0	0	0	6,066	0	0	0	0	6,066
4. Equipment and Furniture Purchase, Rental and Maintenance	4,042	1,692	5,734	1,894	458	725	1,454	1,032	200	11,877
5. Operational Supplies and Expenses	9,606	4,632	14,238	1,575	412	642	588	2,185	4,427	25,111
6. Travel	801	868	1,669	150	21	318	45	2,112	7	4,630
7. Utilities	0	0	0	0	0	0	0	8,683	0	8,683
8. Renovations and Alterations	0	0	0	0	0	0	0	1,929	0	1,929
9. Externally Contracted Services	0	0	0	0	0	0	0	1,866	0	1,866
10. Scholarships, Bursaries, etc.	0	0	0	0	0	7,943	0	0	0	7,943
11. Principal and Interest Payments	0	0	0	0	0	0	0	0	0	0
12. Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0
13. Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0
14. External Cost Recoveries	0	0	0	0	0	0	0	0	0	0
Total	92,296	31,758	124,054	6,386	12,982	11,767	5,852	12,870	24,308	202,396

TABLE 7

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000

EXPENSE - TRUST

(in thousands of dollars)

McMaster University

Object of Expense	Functional Area	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
		All Exd. Medicine	Medicine	Sub-total								
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Salaries and Wages:												
(i) Academic Ranks		784	5,119	5,903	0	0	0	0	0	0	0	5,903
(ii) Other Instruction & Research		0	0	0	0	0	0	0	0	0	0	0
(iii) Other Salaries & Wages		1,007	5,043	6,050	0	0	0	0	0	0	122	6,172
Total Salaries and Wages		1,791	10,162	11,953	0	0	0	0	0	0	122	12,075
2. Employee Benefits		223	1,027	1,250	0	0	0	0	0	0	14	1,264
Total Salaries and Benefits		2,014	11,189	13,203	0	0	0	0	0	0	136	13,339
3. Library Acquisitions		173	862	1,035	0	294	0	0	0	0	0	1,329
4. Equipment and Furniture Purchase, Rental and Maintenance		52	261	313	0	0	0	0	0	0	0	313
5. Operational Supplies and Expenses		808	2,917	3,725	400	0	326	0	16	0	337	4,804
6. Travel		13	68	81	0	0	0	0	0	0	19	100
7. Utilities		0	0	0	0	0	0	0	0	0	0	0
8. Renovations and Alterations		0	13	13	0	0	0	0	0	1	0	14
9. Externally Contracted Services		0	0	0	0	0	0	0	0	0	0	0
10. Scholarships, Bursaries, etc.		0	0	0	0	0	5,377	0	0	0	0	5,377
11. Principal and Interest Payments		0	0	0	0	0	0	0	0	0	0	0
12. Building, Land and Site Services		0	0	0	0	0	0	0	0	0	0	0
13. Internal Cost Allocations		0	0	0	0	0	0	0	0	0	0	0
14. External Cost Recoveries		0	0	0	0	0	0	0	0	0	0	0
Total		3,060	15,310	18,370	400	294	5,703	0	16	1	492	25,276

TABLE 8

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
CHANGES IN APPROPRIATED FUND BALANCES BY FUND - OPERATING AND ANCILLARY ONLY
(in thousands of dollars)

McMaster University

	Operating						Ancillary Enterprises			
	Repairs, Renovations, & Replace- ments	Purchase Order Commit- ments	Budget Appro- priations	Self Insur- ance	Unex- pended Pension Contri- butions	Other	Total	Repairs, Renovations, & Replace- ments	Purchase Order Commit- ments	Other
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	(11)									(11)
1. Appropriation Reversals for the Year	0	0	17,867	321	14,600	3,544	36,332	0	2,877	0
2. Deduct: Expenses Included in this Year's Operations	0	0	16,261	62	0	4,135	20,458	0	1,971	0
3. Other	0	0	0	0	0	0	0	0	0	0
4. Net Variation in Appropriations for the Year	0	0	1,606	259	14,600	(581)	15,874	0	906	0
5. Balance - Beginning of Year	0	0	16,261	442	8,700	5,178	30,581	0	3,083	0
6. Balance - End of Year	0	0	17,867	701	23,300	4,587	46,455	0	3,999	0

NIPISSING



TABLE 1

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
SUMMARY OF REVENUE, EXPENSES AND FUND BALANCE
(in thousands of dollars)

Nipissing University

	General Expendable Funds				Restricted Expendable Funds			Total Expendable	Endowment
	Operating & Other (Non-Credit)		Ancillary		Sponsored Research	Trust	Capital		
	Unappropriated	Appropriated	Unappropriated	Appropriated					
1. Total Revenue	22,150	0	999	0	196	904	528	24,777	112
2. Total Expense	22,862	0	927	0	175	730	3,033	27,727	0
3. Lump Sum Payments	0	0	0	0	0	0	0	0	0
4. Net Revenue (Expense)	(712)	0	72	0	21	174	(2,505)	(2,950)	112
5. Interfund Transfers	(680)	0	(84)	0	(16)	(220)	1,000	0	0
6. Net Variation in Appropriations	0	0	0	0	0	0	0	0	0
7. Net Increase (Decrease) for the Year per COFO-UO Report	(1,392)	0	(12)	0	5	(46)	(1,505)	(2,950)	112
8. Net Reconciling Items	1,392	0	0	0	(5)	(2,986)	4,390	2,791	0
9. Balance - Beginning of the Year per Financial Statements	247	0	359	0	0	4,757	3,415	8,778	3,293
10. Balance - End of the Year per Financial Statements	247	0	347	0	0	1,725	6,300	8,619	3,405
Distribution of Balance - End of the Year									
11. Unrestricted	247	0	0	0	0	0	0	247	0
12. Internally Restricted	0	0	347	0	0	1,725	0	2,072	0
13. Investment in Capital Assets	0	0	0	0	0	0	6,300	6,300	0
14. Externally Restricted	0	0	0	0	0	0	0	0	3,405
Total	247	0	347	0	0	1,725	6,300	8,619	3,405

TABLE 2

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000

REVENUE

(in thousands of dollars)

Nipissing University

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		All Exd. Medicine	Medicine	Subtotal				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	6,437	0	6,437	0	0	0	0	0	0	6,437	0
(ii) Non-Formula Grants	3,579	145	3,724	84	0	0	0	0	248	4,056	0
(iii) Other MTCU Grants and Contracts	0	0	0	0	0	0	0	0	0	0	89
b) Other Ontario Government Grants and Contracts	87	0	87	0	46	0	46	0	0	133	0
Total Ontario Grants and Contracts	10,103	145	10,248	84	46	0	46	0	248	10,626	89
c) Federal	0	60	60	0	122	0	122	0	0	182	0
d) Municipal	0	0	0	0	0	0	0	0	0	0	0
e) Other	0	0	0	0	0	0	0	60	0	60	0
2. Fees											
a) Tuition Fees	10,014	118	10,132	0	0	0	0	0	0	10,132	0
b) Miscellaneous Fees	756	0	756	0	0	0	0	0	0	756	0
c) Borrowings	0	0	0	0	0	0	0	0	0	0	0
3. Donations and Non-Government Grants and Contracts	0	0	0	0	0	0	0	584	280	864	23
4. Sales of Services and Products	0	0	0	915	0	0	0	0	0	915	0
5. Investment Income	219	0	219	0	0	0	0	223	0	442	0
6. Miscellaneous	735	0	735	0	28	0	28	37	0	800	0
Total	21,827	323	22,150	999	196	0	196	904	528	24,777	112

TABLE 3

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
SUMMARY OF EXPENSE BY FUND AND FUNCTIONAL AREA
(in thousands of dollars)

Nipissing University

Fund	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Excl. Medicine (1)	Medicine (2)	Sub-total (3)									
Operating	12,711	0	12,711	302	1,157	2,118	1,015	2,880	1,966	395	0	22,544
Other (Non-Credit)	318	0	318	0	0	0	0	0	0	0	0	318
Ancillary	0	0	0	0	0	0	0	0	0	0	927	927
Sponsored Research	175	0	175	0	0	0	0	0	0	0	0	175
Trust	0	0	0	0	0	429	0	0	0	301	0	730
Capital	0	0	0	0	0	0	0	0	3,033	0	0	3,033
Total	13,204	0	13,204	302	1,157	2,547	1,015	2,880	4,999	696	927	27,727

TABLE 4

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE
(in thousands of dollars)

Nipissing University

Fund		General Expendable Funds				Restricted Expendable Funds					Total
Object of Expense	Operating	Other (Non-Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital		
					All Excl. Medicine	Medicine	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
1. Salaries and Wages:											
(i) Academic Ranks	7,798	116	7,914	0	5	0	5	0	0	7,919	
(ii) Other Instruction & Research	0	0	0	0	0	0	0	0	0	0	
(iii) Other Salaries & Wages	5,084	63	5,147	102	5	0	5	0	0	5,254	
Total Salaries and Wages	12,882	179	13,061	102	10	0	10	0	0	13,173	
2. Employee Benefits	2,023	22	2,045	18	1	0	1	0	0	2,064	
Total Salaries and Benefits	14,905	201	15,106	120	11	0	11	0	0	15,237	
3. Library Acquisitions	440	0	440	0	0	0	0	0	0	440	
4. Equipment and Furniture Purchase, Rental and Maintenance	1,573	0	1,573	27	0	0	0	0	0	1,600	
5. Operational Supplies and Expenses	2,627	77	2,704	130	28	0	28	301	0	3,163	
6. Travel	727	40	767	0	136	0	136	0	0	903	
7. Utilities	0	0	0	148	0	0	0	0	0	148	
8. Renovations and Alterations	456	0	456	0	0	0	0	0	0	456	
9. Externally Contracted Services	1,124	0	1,124	0	0	0	0	0	373	1,497	
10. Scholarships, Bursaries, etc.	692	0	692	0	0	0	0	429	0	1,121	
11. Principal and Interest Payments	0	0	0	502	0	0	0	0	6	508	
12. Building, Land and Site Services	0	0	0	0	0	0	0	0	2,654	2,654	
13. Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0	
14. External Cost Recoveries	0	0	0	0	0	0	0	0	0	0	
Total	22,544	318	22,862	927	175	0	175	730	3,033	27,727	

TABLE 5

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
SUMMARY OF EXPENSE FOR ALL FUNDS BY FUNCTIONAL AREA AND OBJECT OF EXPENSE
(in thousands of dollars)

Nipissing University

Object of Expense	Functional Area	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
		All Excl. Medicine	Medicine	Sub-total									
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)		
1.	Salaries and Wages:												
	(i) Academic Ranks	7,919	0	7,919	0	0	0	0	0	0	0	0	7,919
	(ii) Other Instruction & Research	0	0	0	0	0	0	0	0	0	0	0	0
	(iii) Other Salaries & Wages	1,439	0	1,439	156	551	670	618	1,508	3	207	102	5,254
	Total Salaries and Wages	9,358	0	9,358	156	551	670	618	1,508	3	207	102	13,173
2.	Employee Benefits	1,480	0	1,480	28	79	117	112	199	1	30	18	2,064
	Total Salaries and Benefits	10,838	0	10,838	184	630	787	730	1,707	4	237	120	15,237
3.	Library Acquisitions	0	0	0	0	440	0	0	0	0	0	0	440
4.	Equipment and Furniture Purchase, Rental and Maintenance	722	0	722	0	8	43	125	651	0	24	27	1,600
5.	Operational Supplies and Expenses	985	0	985	116	70	545	145	381	382	409	130	3,163
6.	Travel	659	0	659	2	9	51	15	141	0	26	0	903
7.	Utilities	0	0	0	0	0	0	0	0	0	0	148	148
8.	Renovations and Alterations	0	0	0	0	0	0	0	0	456	0	0	456
9.	Externally Contracted Services	0	0	0	0	0	0	0	0	1,497	0	0	1,497
10.	Scholarships, Bursaries, etc.	0	0	0	0	0	1,121	0	0	0	0	0	1,121
11.	Principal and Interest Payments	0	0	0	0	0	0	0	0	6	0	502	508
12.	Building, Land and Site Services	0	0	0	0	0	0	0	0	2,654	0	0	2,654
13.	Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0	0	0
14.	External Cost Recoveries	0	0	0	0	0	0	0	0	0	0	0	0
	Total	13,204	0	13,204	302	1,157	2,547	1,015	2,880	4,999	696	927	27,727

TABLE 6

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000

EXPENSE - OPERATING

(in thousands of dollars)

Nipissing University

Object of Expense	Instruction and Research		Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
	All Excl. Medicine	Medicine								
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Salaries and Wages:										
(i) Academic Ranks - Full Time	6,064	0	6,064	0	0	0	0	0	0	6,064
(ii) Academic Ranks - Part Time	1,734	0	1,734	0	0	0	0	0	0	1,734
(iii) Other Instruction & Research - Full Time	0	0	0	0	0	0	0	0	0	0
(iv) Other Instruction & Research - Part Time	0	0	0	0	0	0	0	0	0	0
(v) Other Salaries & Wages - Full Time	991	0	991	123	379	533	1,365	0	122	4,091
(vi) Other Salaries & Wages - Part Time	390	0	390	33	172	137	40	143	3	993
Total Salaries and Wages	9,169	0	9,169	156	551	670	619	1,508	3	12,882
2. Employee Benefits	1,457	0	1,457	28	79	117	112	199	1	2,023
Total Salaries and Benefits	10,626	0	10,626	184	630	787	730	1,707	4	14,905
3. Library Acquisitions	0	0	0	0	440	0	0	0	0	440
4. Equipment and Furniture Purchase, Rental and Maintenance	722	0	722	0	8	43	125	651	0	1,573
5. Operational Supplies and Expenses	880	0	880	116	70	545	145	381	382	2,627
6. Travel	483	0	483	2	9	51	15	141	0	727
7. Utilities	0	0	0	0	0	0	0	0	0	0
8. Renovations and Alterations	0	0	0	0	0	0	0	456	0	456
9. Externally Contracted Services	0	0	0	0	0	0	0	1,124	0	1,124
10. Scholarships, Bursaries, etc.	0	0	0	0	0	692	0	0	0	692
11. Principal and Interest Payments	0	0	0	0	0	0	0	0	0	0
12. Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0
13. Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0
14. External Cost Recoveries	0	0	0	0	0	0	0	0	0	0
Total	12,711	0	12,711	302	1,157	2,118	1,015	2,880	1,966	22,544

TABLE 7

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000

EXPENSE - TRUST
(in thousands of dollars)

Nipissing University

Functional Area Object of Expense	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
	All Excl. Medicine (1)	Medicine (2)	Sub- Total (3)								
1. Salaries and Wages:											
(i) Academic Ranks	0	0	0	0	0	0	0	0	0	0	0
(ii) Other Instruction & Research	0	0	0	0	0	0	0	0	0	0	0
(iii) Other Salaries & Wages	0	0	0	0	0	0	0	0	0	0	0
Total Salaries and Wages	0	0	0	0	0	0	0	0	0	0	0
2. Employee Benefits	0	0	0	0	0	0	0	0	0	0	0
Total Salaries and Benefits	0	0	0	0	0	0	0	0	0	0	0
3. Library Acquisitions	0	0	0	0	0	0	0	0	0	0	0
4. Equipment and Furniture Purchase, Rental and Maintenance	0	0	0	0	0	0	0	0	0	0	0
5. Operational Supplies and Expenses	0	0	0	0	0	0	0	0	0	301	301
6. Travel	0	0	0	0	0	0	0	0	0	0	0
7. Utilities	0	0	0	0	0	0	0	0	0	0	0
8. Renovations and Alterations	0	0	0	0	0	0	0	0	0	0	0
9. Externally Contracted Services	0	0	0	0	0	0	0	0	0	0	0
10. Scholarships, Bursaries, etc.	0	0	0	0	0	429	0	0	0	0	429
11. Principal and Interest Payments	0	0	0	0	0	0	0	0	0	0	0
12. Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0
13. Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0	0
14. External Cost Recoveries	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	429	0	0	0	301	730

TABLE 8

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
CHANGES IN APPROPRIATED FUND BALANCES BY FUND - OPERATING AND ANCILLARY ONLY
(in thousands of dollars)

Nipissing University

	Operating						Ancillary Enterprises				Total
	Repairs, Renovations, & Replace- ments	Purchase Order Commit- ments	Budget Appr > priations	Self Insur- ance	Unex- pected Pension Contri- butions	Other	Total	Repairs, Renovations, & Replace- ments	Purchase Order Commit- ments	Other	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Appropriation Reversals for the Year	0	0	0	0	0	0	0	0	0	0	0
2. Deduct: Expenses Included in this Year's Operations	0	0	0	0	0	0	0	0	0	0	0
3. Other	0	0	0	0	0	0	0	0	0	0	0
4. Net Variation in Appropriations for the Year	0	0	0	0	0	0	0	0	0	0	0
5. Balance - Beginning of Year	0	0	0	0	0	0	0	0	0	0	0
6. Balance - End of Year	0	0	0	0	0	0	0	0	0	0	0

O.C.A.D.

TABLE 1

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED MAY 31, 2000
SUMMARY OF REVENUE, EXPENSES AND FUND BALANCE
(in thousands of dollars)

Ontario College of Art & Design

	General Expendable Funds				Restricted Expendable Funds			Total Expendable	Endowment
	Operating & Other (Non-Credit)		Ancillary		Sponsored Research	Trust	Capital		
	Unappropriated	Appropriated	Unappropriated	Appropriated					
1. Total Revenue	17,913	0	122	0	0	207	24,712	42,954	1
2. Total Expense	17,280	0	24	0	0	207	3,524	21,035	0
3. Lump Sum Payments	0	0	0	0	0	0	0	0	0
4. Net Revenue (Expense)	633	0	98	0	0	0	21,188	21,919	1
5. Interfund Transfers	0	0	0	0	0	0	0	0	0
6. Net Variation in Appropriations	0	0	0	0	0	0	0	0	0
7. Net Increase (Decrease) for the Year per COFO-UO Report	633	0	98	0	0	0	21,188	21,919	1
8. Net Reconciling Items	(1,303)	0	(56)	0	0	0	(19,826)	(21,227)	0
9. Balance - Beginning of the Year per Financial Statements	(131)	0	0	0	0	0	3,077	2,946	500
10. Balance - End of the Year per Financial Statements	(801)	0	0	0	0	0	4,439	3,638	501
Distribution of Balance - End of the Year									
11. Unrestricted	(801)	0	0	0	0	0	0	(801)	0
12. Internally Restricted	0	0	0	0	0	0	0	0	0
13. Investment in Capital Assets	0	0	0	0	0	0	4,439	4,439	0
14. Externally Restricted	0	0	0	0	0	0	0	0	501
Total	(801)	0	0	0	0	0	4,439	3,638	501

TABLE 2

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED MAY 31, 2000

REVENUE
(in thousands of dollars)

Ontario College of Art & Design

Source	General Expendable Funds				Restricted Expendable Funds				Total Expendable Funds	Endowment	
	Operating			Ancillary	Sponsored Research			Trust			Capital
	Operating	Other (Non-Credit)	Subtotal		All Excl. Medicine	Medicine	Subtotal				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant:	7,579	0	7,579	0	0	0	0	0	7,579	0	
(ii) Non-Formula Grants	508	0	508	0	0	0	0	712	1,220	0	
(iii) Other MTCU Grants and Contracts	0	0	0	0	0	0	0	24,000	24,000	0	
b) Other Ontario Government Grants and Contracts	0	0	0	0	0	0	0	0	0	0	
Total Ontario Grants and Contracts	8,087	0	8,087	0	0	0	0	24,712	32,799	0	
c) Federal	0	0	0	0	0	0	0	0	0	0	
d) Municipal	0	0	0	0	0	0	0	0	0	0	
e) Other	0	0	0	0	0	0	0	0	0	0	
2. Fees											
a) Tuition Fees	8,106	107	8,213	0	0	0	0	0	8,213	0	
b) Miscellaneous Fees	748	0	748	0	0	0	0	0	748	0	
3. Borrowings	0	0	0	0	0	0	0	0	0	0	
4. Donations and Non-Government Grants and Contracts	324	0	324	0	0	0	207	0	531	1	
5. Sales of Services and Products	0	0	0	122	0	0	0	0	122	0	
6. Investment Income	205	0	205	0	0	0	0	0	205	0	
7. Miscellaneous	336	0	336	0	0	0	0	0	336	0	
Total	17,806	107	17,913	122	0	0	0	207	24,712	42,954	
										1	

TABLE 3

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED MAY 31, 2000
SUMMARY OF EXPENSE BY FUND AND FUNCTIONAL AREA
(in thousands of dollars)

Ontario College of Art & Design

Functional Area Fund	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Excl. Medicine (1)	Medicine (2)	Sub- total (3)									
Operating	8,858	0	8,858	623	723	1,356	220	3,076	1,898	404	0	17,158
Other (Non-Credit)	122	0	122	0	0	0	0	0	0	0	0	122
Ancillary	0	0	0	0	0	0	0	0	0	0	24	24
Sponsored Research	0	0	0	0	0	0	0	0	0	0	0	0
Trust	0	0	0	0	0	207	0	0	0	0	0	207
Capital	0	0	0	0	0	0	0	0	3,524	0	0	3,524
Total	8,980	0	8,980	623	723	1,563	220	3,076	5,422	404	24	21,035

TABLE 4

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED MAY 31, 2000
SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE
(in thousands of dollars)

Ontario College of Art & Design

Object of Expense	Fund	General Expendable Funds				Restricted Expendable Funds					Total
		Operating	Other (Non- Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital	
						All Exd. Medicine	Medicine	Subtotal			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
1. Salaries and Wages:											
(i) Academic Ranks		6,371	43	6,414	0	0	0	0	0	6,414	
(ii) Other Instruction & Research		318	0	318	0	0	0	0	0	318	
(iii) Other Salaries & Wages		3,975	0	3,975	0	0	0	0	0	3,975	
Total Salaries and Wages		10,664	43	10,707	0	0	0	0	0	10,707	
2. Employee Benefits		1,698	4	1,702	0	0	0	0	0	1,702	
Total Salaries and Benefits		12,362	47	12,409	0	0	0	0	0	12,409	
3. Library Acquisitions		91	0	91	0	0	0	0	0	91	
4. Equipment and Furniture Purchase, Rental and Maintenance		55	0	55	0	0	0	0	280	335	
5. Operational Supplies and Expenses		3,053	75	3,128	2	0	0	0	0	3,130	
6. Travel		61	0	61	0	0	0	0	0	61	
7. Utilities		313	0	313	0	0	0	0	0	313	
8. Renovations and Alterations		0	0	0	0	0	0	0	3,244	3,244	
9. Externally Contracted Services		643	0	643	22	0	0	0	0	665	
10. Scholarships, Bursaries, etc.		580	0	580	0	0	0	0	207	787	
11. Principal and Interest Payments		0	0	0	0	0	0	0	0	0	
12. Building, Land and Site Services		0	0	0	0	0	0	0	0	0	
13. Internal Cost Allocations		0	0	0	0	0	0	0	0	0	
14. External Cost Recoveries		0	0	0	0	0	0	0	0	0	
Total		17,158	122	17,280	24	0	0	0	207	3,524	
										21,035	

TABLE 5

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED MAY 31, 2000
SUMMARY OF EXPENSE FOR ALL FUNDS BY FUNCTIONAL AREA AND OBJECT OF EXPENSE
(in thousands of dollars)

Ontario College of Art & Design

Functional Area Object of Expense	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Exd. Medicine	Medicine	Sub- total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1. Salaries and Wages:												
(i) Academic Ranks	6,414	0	6,414	0	0	0	0	0	0	0	0	6,414
(ii) Other Instruction & Research	318	0	318	0	0	0	0	0	0	0	0	318
(iii) Other Salaries & Wages	549	0	549	259	438	501	98	1,395	531	204	0	3,975
Total Salaries and Wages	7,281	0	7,281	259	438	501	98	1,395	531	204	0	10,707
2. Employee Benefits	1,181	0	1,181	46	89	87	13	170	89	27	0	1,702
Total Salaries and Benefits	8,462	0	8,462	305	527	588	111	1,565	620	231	0	12,409
3. Library Acquisitions	0	0	0	0	91	0	0	0	0	0	0	91
4. Equipment and Furniture Purchase, Rental and Maintenance	0	0	0	0	10	0	0	40	280	5	0	335
5. Operational Supplies and Expenses	500	0	500	305	93	184	108	1,448	341	149	2	3,130
6. Travel	18	0	18	13	2	4	1	23	0	0	0	61
7. Utilities	0	0	0	0	0	0	0	0	313	0	0	313
8. Renovations and Alterations	0	0	0	0	0	0	0	0	3,244	0	0	3,244
9. Externally Contracted Services	0	0	0	0	0	0	0	0	624	19	22	665
10. Scholarships, Bursaries, etc.	0	0	0	0	0	787	0	0	0	0	0	787
11. Principal and Interest Payments	0	0	0	0	0	0	0	0	0	0	0	0
12. Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0	0
13. Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0	0	0
14. External Cost Recoveries	0	0	0	0	0	0	0	0	0	0	0	0
Total	8,980	0	8,980	623	723	1,563	220	3,076	5,422	404	24	21,035

TABLE 6

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED MAY 31, 2000
EXPENSE - OPERATING
(in thousands of dollars)

Ontario College of Art & Design

Object of Expense	Functional Area		Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
	All Excl. Medicine	Medicine	Sub-total										
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)		
1. Salaries and Wages:													
(i) Academic Ranks - Full Time	3,736	0	3,736	0	0	0	0	0	0	0	0	0	3,736
(ii) Academic Ranks - Part Time	2,635	0	2,635	0	0	0	0	0	0	0	0	0	2,635
(iii) Other Instruction & Research - Full Time	0	0	0	0	0	0	0	0	0	0	0	0	0
(iv) Other Instruction & Research - Part Time	318	0	318	0	0	0	0	0	0	0	0	0	318
(v) Other Salaries & Wages - Full Time	433	0	433	259	364	473	98	1,374	428	200			3,629
(vi) Other Salaries & Wages - Part Time	116	0	116	0	74	28	0	21	103	4			346
Total Salaries and Wages	7,238	0	7,238	259	438	501	98	1,395	531	204			10,664
2. Employee Benefits	1,177	0	1,177	46	89	87	13	170	89	27			1,698
Total Salaries and Benefits	8,415	0	8,415	305	527	588	111	1,565	620	231			12,362
3. Library Acquisitions	0	0	0	0	91	0	0	0	0	0			91
4. Equipment and Furniture Purchase, Rental and Maintenance	0	0	0	0	10	0	0	40	0	5			55
5. Operational Supplies and Expenses	425	0	425	305	93	184	108	1,448	341	149			3,053
6. Travel	18	0	18	13	2	4	1	23	0	0			61
7. Utilities	0	0	0	0	0	0	0	0	313	0			313
8. Renovations and Alterations	0	0	0	0	0	0	0	0	0	0			0
9. Externally Contracted Services	0	0	0	0	0	0	0	0	624	19			643
10. Scholarships, Bursaries, etc.	0	0	0	0	0	580	0	0	0	0			580
11. Principal and Interest Payments	0	0	0	0	0	0	0	0	0	0			0
12. Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0			0
13. Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0			0
14. External Cost Recoveries	0	0	0	0	0	0	0	0	0	0			0
Total	8,858	0	8,858	623	723	1,356	220	3,076	1,898	404			17,158

TABLE 7

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED MAY 31, 2000

EXPENSE - TRUST

(in thousands of dollars)

Ontario College of Art & Design

Object of Expense	Functional Area		Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
			All Exd. Medicine	Medicine	Sub-total								
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)		
1. Salaries and Wages:													
(i) Academic Ranks	0	0	0	0	0	0	0	0	0	0	0	0	0
(ii) Other Instruction & Research	0	0	0	0	0	0	0	0	0	0	0	0	0
(iii) Other Salaries & Wages	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Salaries and Wages	0	0	0	0	0	0	0	0	0	0	0	0	0
2. Employee Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Salaries and Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0
3. Library Acquisitions	0	0	0	0	0	0	0	0	0	0	0	0	0
4. Equipment and Furniture Purchase, Rental and Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	0
5. Operational Supplies and Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
6. Travel	0	0	0	0	0	0	0	0	0	0	0	0	0
7. Utilities	0	0	0	0	0	0	0	0	0	0	0	0	0
8. Renovations and Alterations	0	0	0	0	0	0	0	0	0	0	0	0	0
9. Externally Contracted Services	0	0	0	0	0	0	0	0	0	0	0	0	0
10. Scholarships, Bursaries, etc.	0	0	0	0	0	0	0	0	0	0	0	0	207
11. Principal and Interest Payments	0	0	0	0	0	0	0	207	0	0	0	0	0
12. Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0	0	0
13. Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0	0	0	0
14. External Cost Recoveries	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	207	0	0	0	0	207

TABLE 8

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED MAY 31, 2000
CHANGES IN APPROPRIATED FUND BALANCES BY FUND - OPERATING AND ANCILLARY ONLY
(in thousands of dollars)

Ontario College of Art & Design

	Operating						Ancillary Enterprises				Total
	Repairs, Renovations, & Replace- ments	Purchase Order Commit- ments	Budget Appro- priations	Self Insur- ance	Unex- pended Pension Contri- butions	Other	Total	Repairs, Renovations, & Replace- ments	Purchase Order Commit- ments	Other	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Appropriation Reversals for the Year	0	0	0	0	0	0	0	0	0	0	0
2. Deduct: Expenses Included in this Year's Operations	0	0	0	0	0	0	0	0	0	0	0
3. Other	0	0	0	0	0	0	0	0	0	0	0
4. Net Variation in Appropriations for the Year	0	0	0	0	0	0	0	0	0	0	0
5. Balance - Beginning of Year	0	0	0	0	0	0	0	0	0	0	0
6. Balance - End of Year	0	0	0	0	0	0	0	0	0	0	0

OTTAWA

TABLE 1

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
SUMMARY OF REVENUE, EXPENSES AND FUND BALANCE
(in thousands of dollars)

University of Ottawa

	General Expendable Funds				Restricted Expendable Funds			Total Expendable	Endowment
	Operating & Other (Non-Credit)		Ancillary		Sponsored Research	Trust	Capital		
	Unappropriated	Appropriated	Unappropriated	Appropriated					
1. Total Revenue	242,014	0	11,731	0	114,567	18,323	26,636	413,271	12,564
2. Total Expense	241,158	0	11,295	0	93,167	13,678	9,903	369,201	0
3. Lump Sum Payments	0	0	0	0	0	0	0	0	0
4. Net Revenue (Expense)	856	0	436	0	21,400	4,645	16,733	44,070	12,564
5. Interfund Transfers	(7,363)	0	(1,989)	0	1,457	(1,415)	11,055	1,745	(1,745)
6. Net Variation in Appropriations	(15,473)	15,473	0	0	0	0	0	0	0
7. Net Increase (Decrease) for the Year per COFO-UO Report	(21,980)	15,473	(1,553)	0	22,857	3,230	27,788	45,815	10,819
8. Net Reconciling Items	21,685	0	1,552	0	(25,366)	(3,247)	(33,543)	(38,919)	0
9. Balance - Beginning of the Year per Financial Statements	1,284	63,964	(12,981)	0	7,891	11,836	171,055	243,049	41,870
10. Balance - End of the Year per Financial Statements	989	79,437	(12,982)	0	5,382	11,819	165,300	249,945	52,689
Distribution of Balance - End of the Year									
11. Unrestricted	989	0	0	0	0	0	0	989	0
12. Internally Restricted	0	79,437	(12,982)	0	5,382	11,819	7,658	91,314	0
13. Investment in Capital Assets	0	0	0	0	0	0	157,642	157,642	0
14. Externally Restricted	0	0	0	0	0	0	0	0	52,689
Total	989	79,437	(12,982)	0	5,382	11,819	165,300	249,945	52,689

Note 1: In addition to the above revenue and expenses, \$2,968 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and for the most part were expended as salary payments to the members of academic staff who provided services.

Note 2: Sponsored research revenue includes \$35,701 thousand and sponsored research expense includes \$35,096 thousand related to research activities of Faculty members that took place in hospitals and research centres that are affiliated with the University of Ottawa.

TABLE 2

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000

REVENUE

(in thousands of dollars)

University of Ottawa

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		All Excl. Medicine	Medicine	Subtotal				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	111,840	0	111,840	0	0	0	0	0	0	111,840	0
(ii) Non-Formula Grants	26,060	0	26,060	0	0	0	0	0	7,865	33,925	0
(iii) Other MTCU Grants and Contracts	403	0	403	0	0	0	0	1,015	7,070	8,488	1,640
b) Other Ontario Government Grants and Contracts	792	0	792	0	1,933	7,780	9,713	6,311	4,398	21,214	0
Total Ontario Grants and Contracts	139,095	0	139,095	0	1,933	7,780	9,713	7,326	19,333	175,467	1,640
2. Fees											
a) Tuition Fees	86,601	2,478	89,079	0	0	0	0	0	0	89,079	0
b) Miscellaneous Fees	4,740	0	4,740	6,776	0	0	0	0	0	11,516	0
3. Borrowings	0	0	0	0	0	0	0	0	0	0	0
4. Donations and Non-Government Grants and Contracts	2,441	0	2,441	0	23,420	40,518	63,938	3,540	3,213	73,132	5,295
5. Sales of Services and Products	0	0	0	2,717	0	0	0	0	0	2,717	0
6. Investment Income	3,067	0	3,067	5	20	402	422	2,392	1,327	7,213	5,629
7. Miscellaneous	1,658	0	1,658	2,233	314	57	371	1,032	208	5,502	0
Total	239,536	2,478	242,014	11,731	44,303	70,264	114,567	18,323	26,636	413,271	12,564

TABLE 3

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
SUMMARY OF EXPENSE BY FUND AND FUNCTIONAL AREA
(in thousands of dollars)

University of Ottawa

Functional Area	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Excl. Medicine	Medicine	Sub-total									
Fund	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Operating	126,994	17,558	144,552	11,118	13,698	20,318	10,649	12,871	23,332	3,467	0	240,005
Other (Non-Credit)	1,153	0	1,153	0	0	0	0	0	0	0	0	1,153
Ancillary	0	0	0	0	0	0	0	0	0	0	11,295	11,295
Sponsored Research	25,862	67,305	93,167	0	0	0	0	0	0	0	0	93,167
Trust	2,444	6,588	9,032	0	0	2,962	0	839	0	845	0	13,678
Capital	0	0	0	0	0	0	0	0	9,903	0	0	9,903
Total	156,453	91,451	247,904	11,118	13,698	23,280	10,649	13,710	33,235	4,312	11,295	369,201

TABLE 4

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE
(in thousands of dollars)

University of Ottawa

Object of Expense	Fund	General Expendable Funds				Restricted Expendable Funds					Total
		Operating	Other (Non-Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital	
						All Excl. Medicine	Medicine	Subtotal			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
1. Salaries and Wages:											
(i) Academic Ranks		70,567	14	70,581	0	2,752	2,240	4,992	2,122	0	77,695
(ii) Other Instruction & Research		16,494	519	17,013	0	6,180	19,044	25,224	2,038	0	44,275
(iii) Other Salaries & Wages		67,295	230	67,525	2,726	2,441	10,231	12,672	2,642	0	85,565
Total Salaries and Wages		154,356	763	155,119	2,726	11,373	31,515	42,888	6,802	0	207,535
2. Employee Benefits		16,522	51	16,573	399	1,006	4,359	5,365	1,414	0	23,751
Total Salaries and Benefits		170,878	814	171,692	3,125	12,379	35,874	48,253	8,216	0	231,286
3. Library Acquisitions		4,777	0	4,777	0	0	0	0	0	0	4,777
4. Equipment and Furniture Purchase, Rental and Maintenance		17,181	6	17,187	738	4,856	5,490	10,346	803	854	29,928
5. Operational Supplies and Expenses		22,112	308	22,420	794	4,491	22,283	26,774	2,795	31	52,814
6. Travel		2,887	25	2,912	40	2,780	1,823	4,603	468	0	8,023
7. Utilities		5,635	0	5,635	706	22	9	31	0	0	6,372
8. Renovations and Alterations		3,580	0	3,580	973	31	267	298	0	9,018	13,849
9. Externally Contracted Services		5,300	0	5,300	2,122	18	986	1,004	0	0	8,426
10. Scholarships, Bursaries, etc.		14,231	0	14,231	0	113	78	191	2,533	0	16,955
11. Principal and Interest Payments		123	0	123	2,091	0	44	44	0	0	2,258
12. Building, Land and Site Services		0	0	0	0	0	0	0	0	0	0
13. Internal Cost Allocations		(2,519)	0	(2,519)	706	1,172	451	1,623	190	0	0
14. External Cost Recoveries		(4,160)	0	(4,160)	0	0	0	0	(1,327)	0	(5,487)
Total		240,005	1,153	241,158	11,295	25,862	67,305	93,167	13,678	9,903	369,201

TABLE 5

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
SUMMARY OF EXPENSE FOR ALL FUNDS BY FUNCTIONAL AREA AND OBJECT OF EXPENSE
(in thousands of dollars)

University of Ottawa

Object of Expense	Functional Area	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
		All Excl. Medicine	Medicine	Sub-total									
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1. Salaries and Wages:													
(i) Academic Ranks		64,600	13,095	77,695	0	0	0	0	0	0	0	0	77,695
(ii) Other Instruction & Research		23,177	21,098	44,275	0	0	0	0	0	0	0	0	44,275
(iii) Other Salaries & Wages		24,077	15,570	39,647	7,588	6,798	5,068	5,280	9,120	6,656	2,682	2,726	85,565
Total Salaries and Wages		111,854	49,763	161,617	7,588	6,798	5,068	5,280	9,120	6,656	2,682	2,726	207,535
2. Employee Benefits		11,896	6,830	13,726	161	844	473	468	1,495	883	302	399	23,751
Total Salaries and Benefits		123,750	56,593	180,343	7,749	7,642	5,541	5,748	10,615	7,539	2,984	3,125	231,286
3. Library Acquisitions		0	0	0	0	4,777	0	0	0	0	0	0	4,777
4. Equipment and Furniture Purchase, Rental and Maintenance		16,286	5,871	22,157	1,017	1,112	196	1,933	1,617	1,085	73	738	29,928
5. Operational Supplies and Expenses		12,206	24,885	37,091	2,175	390	1,601	2,916	4,876	1,783	1,188	794	52,814
6. Travel		4,647	2,243	6,890	292	45	264	34	319	39	100	40	8,023
7. Utilities		22	9	31	0	0	0	98	0	5,536	0	706	6,372
8. Renovations and Alterations		31	267	298	0	0	0	0	0	12,578	0	973	13,849
9. Externally Contracted Services		223	1,028	1,251	43	28	67	28	47	4,828	14	2,122	8,426
10. Scholarships, Bursaries, etc.		113	78	191	0	0	16,764	0	0	0	0	0	16,955
11. Principal and Interest Payments		1	44	45	4	1	55	0	58	0	4	2,091	2,258
12. Building, Land and Site Services		0	0	0	0	0	0	0	0	0	0	0	0
13. Internal Cost Allocations		1,362	451	1,813	0	0	0	0	(2,519)	0	0	706	0
14. External Cost Recoveries		(2,188)	(18)	(2,206)	(162)	(297)	(1,208)	(109)	(1,303)	(151)	(51)	0	(5,487)
Total		156,453	91,451	247,904	11,118	13,698	23,280	10,649	13,710	33,235	4,312	11,295	369,201

TABLE 6

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
EXPENSE - OPERATING
(in thousands of dollars)

University of Ottawa

Object of Expense	Functional Area		Instruction and Research		Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
	All Excl. Medicine	Medicine	Sub-total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
1. Salaries and Wages:												
(i) Academic Ranks - Full Time	57,211	6,320	63,531	0	0	0	0	0	0	0	0	63,531
(ii) Academic Ranks - Part Time	4,477	2,559	7,036	0	0	0	0	0	0	0	0	7,036
(iii) Other Instruction & Research - Full Time	7,044	110	7,154	0	0	0	0	0	0	0	0	7,154
(iv) Other Instruction & Research - Part Time	8,842	498	9,340	0	0	0	0	0	0	0	0	9,340
(v) Other Salaries & Wages - Full Time	15,279	3,841	19,120	5,788	6,536	2,206	4,802	7,332	5,810	1,813	0	53,407
(vi) Other Salaries & Wages - Part Time	4,831	1,305	6,136	1,800	262	2,569	478	1,353	846	444	0	13,888
Total Salaries and Wages	97,684	14,633	112,317	7,588	6,798	4,775	5,280	8,685	6,656	2,257	0	154,356
2. Employee Benefits	10,615	1,473	12,088	161	844	464	468	1,440	883	174	0	16,522
Total Salaries and Benefits	108,299	16,106	124,405	7,749	7,642	5,239	5,748	10,125	7,539	2,431	0	170,878
3. Library Acquisitions	0	0	0	0	4,777	0	0	0	0	0	0	4,777
4. Equipment and Furniture Purchase, Rental and Maintenance	10,822	373	11,195	1,017	1,112	193	1,933	1,447	231	53	0	17,181
5. Operational Supplies and Expenses	6,877	808	7,685	2,175	390	1,481	2,916	4,774	1,752	939	0	22,112
6. Travel	1,651	247	1,898	292	45	260	34	242	39	77	0	2,887
7. Utilities	0	0	0	0	0	0	99	0	5,536	0	0	5,635
8. Renovations and Alterations	0	0	0	0	0	0	0	0	3,560	0	0	3,560
9. Externally Contracted Services	205	42	247	43	28	67	28	47	4,826	14	0	5,300
10. Scholarships, Bursaries, etc.	0	0	0	0	0	14,231	0	0	0	0	0	14,231
11. Principal and Interest Payments	1	0	1	4	1	55	0	58	0	4	0	123
12. Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0	0
13. Internal Cost Allocations	0	0	0	0	0	0	0	(2,519)	0	0	0	(2,519)
14. External Cost Recoveries	(861)	(18)	(879)	(162)	(297)	(1,208)	(109)	(1,303)	(151)	(51)	0	(4,160)
Total	126,994	17,558	144,552	11,116	13,698	20,318	10,649	12,871	23,332	3,467	0	240,005

TABLE 7

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000

EXPENSE - TRUST

(in thousands of dollars)

University of Ottawa

Object of Expense	Functional Area	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
		All Expt. Medicine	Medicine	Sub-total								
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Salaries and Wages:												
(i) Academic Ranks		146	1,976	2,122	0	0	0	0	0	0	0	2,122
(ii) Other Instruction & Research		592	1,446	2,038	0	0	0	0	0	0	0	2,038
(iii) Other Salaries & Wages		1,296	193	1,489	0	0	293	0	435	0	425	2,642
Total Salaries and Wages		2,034	3,615	5,649	0	0	293	0	435	0	425	6,802
2. Employee Benefits		224	998	1,222	0	0	9	0	55	0	128	1,414
Total Salaries and Benefits		2,258	4,613	6,871	0	0	302	0	490	0	553	8,216
3. Library Acquisitions		0	0	0	0	0	0	0	0	0	0	0
4. Equipment and Furniture Purchase, Rental and Maintenance		602	8	610	0	0	3	0	170	0	20	803
5. Operational Supplies and Expenses		530	1,794	2,324	0	0	120	0	102	0	249	2,795
6. Travel		191	173	364	0	0	4	0	77	0	23	468
7. Utilities		0	0	0	0	0	0	0	0	0	0	0
8. Renovations and Alterations		0	0	0	0	0	0	0	0	0	0	0
9. Externally Contracted Services		0	0	0	0	0	0	0	0	0	0	0
10. Scholarships, Bursaries, etc.		0	0	0	0	0	2,533	0	0	0	0	2,533
11. Principal and Interest Payments		0	0	0	0	0	0	0	0	0	0	0
12. Building, Land and Site Services		0	0	0	0	0	0	0	0	0	0	0
13. Internal Cost Allocations		190	0	190	0	0	0	0	0	0	0	190
14. External Cost Recoveries		(1,327)	0	(1,327)	0	0	0	0	0	0	0	(1,327)
Total		2,444	6,588	9,032	0	0	2,962	0	839	0	845	13,678

QUEEN'S



TABLE 1

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
SUMMARY OF REVENUE, EXPENSES AND FUND BALANCE
(in thousands of dollars)

Queen's University

	General Expendable Funds				Restricted Expendable Funds			Total Expendable	Endowment
	Operating & Other (Non-Credit)		Ancillary		Sponsored Research	Trust	Capital		
	Unappropriated	Appropriated	Unappropriated	Appropriated					
1. Total Revenue	270,738	0	50,543	0	83,217	36,448	72,032	512,978	33,157
2. Total Expense	280,410	0	49,867	0	76,007	22,195	8,833	437,312	0
3. Lump Sum Payments	3,915	0	0	0	5	55	0	3,975	0
4. Net Revenue (Expense)	(13,587)	0	676	0	7,205	14,198	63,199	71,691	33,157
5. Interfund Transfers	569	0	(569)	0	0	0	0	0	0
6. Net Variation in Appropriations	(692)	692	(1,192)	1,192	0	0	0	0	0
7. Net Increase (Decrease) for the Year per COFO-UO Report	(13,710)	692	(1,085)	1,192	7,205	14,198	63,199	71,691	33,157
8. Net Reconciling Items	14,463	0	(284)	0	(7,046)	(15,535)	(59,846)	(68,248)	0
9. Balance - Beginning of the Year per Financial Statements	(59,374)	19,384	(11,879)	4,029	9,484	11,607	95,996	69,247	271,162
10. Balance - End of the Year per Financial Statements	(58,621)	20,076	(13,248)	5,221	9,643	10,270	99,349	72,690	304,319
Distribution of Balance - End of the Year									
11. Unrestricted	(58,621)	0	(13,248)	0	0	0	0	(71,869)	0
12. Internally Restricted	0	20,076	0	5,221	9,643	10,270	2,935	48,145	110,215
13. Investment in Capital Assets	0	0	0	0	0	0	96,414	96,414	0
14. Externally Restricted	0	0	0	0	0	0	0	0	194,104
Total	(58,621)	20,076	(13,248)	5,221	9,643	10,270	99,349	72,690	304,319

Note 1: In addition to the above revenue and expenses, \$3,932 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and for the most part were expended as salary payments to the members of academic staff who provided services.

Note 2: Sponsored research revenue includes \$5,880 thousand and sponsored research expense includes \$5,880 thousand related to research activities of Faculty members that took place in hospitals and research centres that are affiliated with Queen's University.

TABLE 2

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000

REVENUE

(in thousands of dollars)

Queen's University

Source	General Expendable Funds				Restricted Expendable Funds				Total Expendable Funds	Endowment	
	Operating		Subtotal	Ancillary	Sponsored Research		Trust	Capital			
	Operating	Other (Non-Credit)			All Excl. Medicine	Medicine					
											Subtotal
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	104,149	0	104,149	0	0	0	0	0	0	104,149	0
(ii) Non-Formula Grants	8,866	0	8,866	97	0	0	0	0	4,636	13,599	0
(iii) Other MTCU Grants and Contracts	0	0	0	0	0	0	0	817	50,760	51,577	4,724
b) Other Ontario Government Grants and Contracts	47,294	0	47,294	0	6,771	2,042	8,813	533	0	56,640	0
Total Ontario Grants and Contracts	160,309	0	160,309	97	6,771	2,042	8,813	1,350	55,396	225,965	4,724
c) Federal	0	0	0	0	33,646	2,646	36,292	3,254	0	39,546	0
d) Municipal	0	0	0	0	2	10	12	15	0	27	0
e) Other	0	0	0	0	360	667	1,027	124	0	1,151	0
2. Fees											
a) Tuition Fees	81,880	11,276	93,156	0	0	0	0	0	0	93,156	0
b) Miscellaneous Fees	5,929	16	5,945	31,636	0	0	0	0	0	37,561	0
3. Borrowings	0	0	0	0	0	0	0	0	1,000	1,000	0
4. Donations and Non-Government Grants and Contracts	7,214	0	7,214	46	6,369	28,766	35,135	10,014	14,027	66,436	4,727
5. Sales of Services and Products	0	0	0	17,887	0	0	0	0	0	17,887	0
6. Investment Income	2,146	0	2,146	20	1,050	618	1,668	17,251	1,126	22,211	23,706
7. Miscellaneous	1,968	0	1,968	857	239	31	270	4,440	483	8,018	0
Total	259,446	11,292	270,738	50,543	48,437	34,780	83,217	36,448	77,032	512,978	33,157

TABLE 3

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
SUMMARY OF EXPENSE BY FUND AND FUNCTIONAL AREA
(in thousands of dollars)

Queen's University

Fund	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Excl. Medicine	Medicine	Sub-total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Operating	115,462	64,215	179,677	6,206	15,949	32,879	5,630	6,282	23,079	250	0	269,952
Other (Non-Credit)	10,219	239	10,458	0	0	0	0	0	0	0	0	10,458
Ancillary	0	0	0	0	0	0	0	0	0	0	49,867	49,867
Sponsored Research	39,766	36,241	76,007	0	0	0	0	0	0	0	0	76,007
Trust	6,934	1,370	8,304	916	511	2,113	38	320	620	9,373	0	22,195
Capital	0	0	0	0	0	0	0	0	8,833	0	0	8,833
Total	172,381	102,065	274,446	7,122	16,460	34,992	5,668	6,602	32,532	9,623	49,867	437,312

TABLE 4

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE
(in thousands of dollars)

Queen's University

Object of Expense	Fund	General Expendable Funds				Restricted Expendable Funds					Total
		Operating	Other (Non-Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital	
						All Exd. Medicine	Medicine	Subtotal			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
1. Salaries and Wages:											
(i) Academic Ranks		72,099	508	72,607	0	916	2,348	3,264	1,388	0	77,259
(ii) Other Instruction & Research		6,313	191	6,504	0	11,937	13,710	25,647	1,404	0	33,555
(iii) Other Salaries & Wages		87,732	1,047	88,779	6,800	1,433	967	2,400	3,254	0	106,233
Total Salaries and Wages		166,144	1,746	167,890	6,800	14,286	17,025	31,311	11,046	0	217,047
2. Employee Benefits		19,741	230	19,971	1,087	1,422	2,197	3,619	1,217	0	25,894
Total Salaries and Benefits		185,885	1,976	187,861	7,887	15,708	19,222	34,930	12,263	0	242,941
3. Library Acquisitions		7,243	42	7,285	0	78	5	83	430	0	7,798
4. Equipment and Furniture Purchase, Rental and Maintenance		14,980	400	15,380	1,838	6,265	2,562	8,827	1,766	0	27,811
5. Operational Supplies and Expenses		28,285	7,359	35,644	16,739	6,720	10,699	17,419	6,410	0	76,212
6. Travel		2,983	173	3,156	0	4,846	1,663	6,509	1,566	0	11,231
7. Utilities		6,870	4	6,874	3,107	0	0	0	62	0	10,043
8. Renovations and Alterations		3,473	0	3,473	2,819	1,735	17	1,752	558	285	8,887
9. Externally Contracted Services		1,198	20	1,218	11,070	2,571	665	3,236	284	0	15,808
10. Scholarships, Bursaries, etc.		24,318	196	24,514	0	77	655	732	0	0	25,246
11. Principal and Interest Payments		194	0	194	4,995	0	0	0	0	0	5,189
12. Building, Land and Site Services		47	0	47	79	0	0	0	0	8,562	8,708
13. Internal Cost Allocations		(2,962)	288	(2,674)	1,333	1,766	753	2,519	(1,144)	(34)	0
14. External Cost Recoveries		(2,562)	0	(2,562)	0	0	0	0	0	0	(2,562)
Total		269,952	10,458	280,410	49,867	39,766	36,241	76,007	22,195	8,833	437,312

TABLE 5

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
SUMMARY OF EXPENSE FOR ALL FUNDS BY FUNCTIONAL AREA AND OBJECT OF EXPENSE
(in thousands of dollars)

Queen's University

Functional Area	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Excl. Medicine	Medicine	Sub-total									
	Object of Expense	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Salaries and Wages:												
(i) Academic Ranks	58,359	18,900	77,259	0	0	0	0	0	0	0	0	77,259
(ii) Other Instruction & Research	18,805	14,750	33,555	0	0	0	0	0	0	0	0	33,555
(iii) Other Salaries & Wages	19,341	42,469	61,810	4,425	7,074	7,049	2,860	6,617	5,844	3,754	6,800	106,233
Total Salaries and Wages	96,505	76,119	172,624	4,425	7,074	7,049	2,860	6,617	5,844	3,754	6,800	217,047
2. Employee Benefits	13,830	5,427	19,257	668	1,087	1,025	438	1,016	899	417	1,087	25,894
Total Salaries and Benefits	110,335	81,546	191,881	5,093	8,161	8,074	3,298	7,633	6,743	4,171	7,887	242,941
3. Library Acquisitions	120	5	125	0	7,673	0	0	0	0	0	0	7,798
4. Equipment and Furniture Purchase, Rental and Maintenance	18,831	3,335	22,166	271	425	195	1,949	415	146	406	1,838	27,811
5. Operational Supplies and Expenses	29,701	12,970	42,671	1,388	981	1,680	288	1,736	6,444	4,285	16,739	76,212
6. Travel	7,004	2,304	9,308	365	50	692	64	255	8	489	0	11,231
7. Utilities	0	4	4	0	0	0	0	0	6,932	0	3,107	10,043
8. Renovations and Alterations	1,735	17	1,752	0	0	0	0	0	4,316	0	2,819	8,887
9. Externally Contracted Services	2,679	678	3,357	0	2	0	0	20	1,087	272	11,070	15,808
10. Scholarships, Bursaries, etc.	273	655	928	0	0	24,318	0	0	0	0	0	25,246
11. Principal and Interest Payments	186	0	186	0	0	0	8	0	0	0	4,995	5,189
12. Building, Land and Site Services	0	0	0	0	0	0	0	0	8,629	0	79	8,708
13. Internal Cost Allocations	1,517	551	2,068	5	0	33	61	(3,457)	(43)	0	1,333	0
14. External Cost Recoveries	0	0	0	0	(832)	0	0	0	(1,730)	0	0	(2,562)
Total	172,381	102,065	274,446	7,122	16,460	34,992	5,668	6,602	32,532	9,623	49,867	437,312

TABLE 6

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
EXPENSE - OPERATING
(in thousands of dollars)

Queen's University

Object of Expense	Functional Area	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
		All Excl. Medicine	Medicine	Sub-total								
		(1)	(2)	(3)								
1. Salaries and Wages:												
(i) Academic Ranks - Full Time		49,006	15,718	64,724	0	0	0	0	0	0	0	64,724
(ii) Academic Ranks - Part Time		6,725	650	7,375	0	0	0	0	0	0	0	7,375
(iii) Other Instruction & Research - Full Time		350	299	649	0	0	0	0	0	0	0	649
(iv) Other Instruction & Research - Part Time		5,340	324	5,664	0	0	0	0	0	0	0	5,664
(v) Other Salaries & Wages - Full Time		13,343	38,751	52,094	3,628	4,267	4,061	2,271	6,317	4,998	72	77,708
(vi) Other Salaries & Wages - Part Time		1,072	2,396	3,468	501	2,764	1,632	589	215	846	9	10,024
Total Salaries and Wages		75,836	58,138	133,974	4,129	7,031	5,693	2,860	6,532	5,844	81	166,144
2. Employee Benefits		11,670	3,122	14,792	635	1,082	876	438	1,007	899	12	19,741
Total Salaries and Benefits		87,506	61,260	148,766	4,764	8,113	6,569	3,298	7,539	6,743	93	185,885
3. Library Acquisitions		0	0	0	0	7,243	0	0	0	0	0	7,243
4. Equipment and Furniture Purchase, Rental and Maintenance		11,167	611	11,778	172	402	174	1,929	371	146	8	14,980
5. Operational Supplies and Expenses		14,948	1,939	16,887	925	973	1,130	271	1,560	6,444	95	28,285
6. Travel		1,120	445	1,565	340	50	655	63	248	8	54	2,983
7. Utilities		0	0	0	0	0	0	0	0	6,870	0	6,870
8. Renovations and Alterations		0	0	0	0	0	0	0	0	3,473	0	3,473
9. Externally Contracted Services		88	2	90	0	0	0	0	21	1,087	0	1,198
10. Scholarships, Bursaries, etc.		0	0	0	0	0	24,318	0	0	0	0	24,318
11. Principal and Interest Payments		186	0	186	0	0	0	8	0	0	0	194
12. Building, Land and Site Services		0	0	0	0	0	0	0	0	47	0	47
13. Internal Cost Allocations		447	(42)	405	5	0	33	61	(3,457)	(9)	0	(2,962)
14. External Cost Recoveries		0	0	0	0	(832)	0	0	0	(1,730)	0	(2,562)
Total		115,462	64,215	179,677	6,206	15,949	32,879	5,630	6,282	23,079	250	269,952

TABLE 7

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000

EXPENSE - TRUST

(in thousands of dollars)

Queen's University

Object of Expense	Functional Area	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
		All Excl. Medicine	Medicine	Sub-total								
		(1)	(2)	(3)								
1. Salaries and Wages:												
(i) Academic Ranks		1,212	176	1,388	0	0	0	0	0	0	0	1,388
(ii) Other Instruction & Research		1,007	397	1,404	0	0	0	0	0	0	0	1,404
(iii) Other Salaries & Wages		2,562	239	2,801	296	43	1,356	0	85	0	3,673	8,254
Total Salaries and Wages		4,781	812	5,593	296	43	1,356	0	85	0	3,673	11,046
2. Employee Benefits		527	89	616	33	5	149	0	9	0	405	1,217
Total Salaries and Benefits		5,308	901	6,209	329	48	1,505	0	94	0	4,078	12,263
3. Library Acquisitions		0	0	0	0	430	0	0	0	0	0	430
4. Equipment and Furniture Purchase, Rental and Maintenance		1,010	151	1,161	99	23	21	20	44	0	398	1,766
5. Operational Supplies and Expenses		715	291	1,006	463	8	550	17	176	0	4,190	6,410
6. Travel		885	176	1,061	25	0	37	1	7	0	435	1,566
7. Utilities		0	0	0	0	0	0	0	0	62	0	62
8. Renovations and Alterations		0	0	0	0	0	0	0	0	558	0	558
9. Externally Contracted Services		0	11	11	0	2	0	0	(1)	0	272	284
10. Scholarships, Bursaries, etc.		0	0	0	0	0	0	0	0	0	0	0
11. Principal and Interest Payments		0	0	0	0	0	0	0	0	0	0	0
12. Building, Land and Site Services		0	0	0	0	0	0	0	0	0	0	0
13. Internal Cost Allocations		(984)	(160)	(1,144)	0	0	0	0	0	0	0	(1,144)
14. External Cost Recoveries		0	0	0	0	0	0	0	0	0	0	0
Total		6,934	1,370	8,304	916	511	2,113	38	320	920	9,373	22,195

TABLE 8

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
CHANGES IN APPROPRIATED FUND BALANCES BY FUND - OPERATING AND ANCILLARY ONLY
(in thousands of dollars)

Queen's University

	Operating						Ancillary Enterprises				Total
	Repairs, Renovations, & Replace- ments	Purchase Order Commit- ments	Budget Appro- priations	Self Insur- ance	Unex- pended Pension Contri- butions	Other	Total	Repairs, Renovations, & Replace- ments	Purchase Order Commit- ments	Other	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Appropriation Reversals for the Year	0	328	864	(500)	0	0	692	1,192	0	0	1,192
2. Deduct: Expenses Included in this Year's Operations	0	0	0	0	0	0	0	0	0	0	0
3. Other	0	0	0	0	0	0	0	0	0	0	0
4. Net Variation in Appropriations for the Year	0	328	864	(500)	0	0	692	1,192	0	0	1,192
5. Balance - Beginning of Year	26	904	17,403	1,000	0	51	19,384	4,029	0	0	4,029
6. Balance - End of Year	26	1,232	18,267	500	0	51	20,076	5,221	0	0	5,221

RYERSON



TABLE 1

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED MARCH 31, 2000
SUMMARY OF REVENUE, EXPENSES AND FUND BALANCE
(in thousands of dollars)

Ryerson Polytechnic University

	General Expendable Funds				Restricted Expendable Funds			Total Expendable	Endowment
	Operating & Other (Non-Credit)		Ancillary		Sponsored Research	Trust	Capital		
	Unappropriated	Appropriated	Unappropriated	Appropriated					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1. Total Revenue	162,478	0	21,182	0	5,170	5,520	1,783	196,133	2,367
2. Total Expense	154,107	0	19,945	0	4,791	4,752	1,594	185,189	0
3. Lump Sum Payments	497	0	0	0	0	0	0	497	0
4. Net Revenue (Expense)	7,874	0	1,237	0	379	768	189	10,447	2,367
5. Interfund Transfers	(457)	0	(318)	0	0	0	775	0	0
6. Net Variation in Appropriations	(3,759)	3,759	(1,009)	1,009	0	0	0	0	0
7. Net Increase (Decrease) for the Year per COFO-UO Report	3,658	3,759	(90)	1,009	379	768	964	10,447	2,367
8. Net Reconciling Items	(2,398)	0	90	0	(379)	(768)	3,110	(345)	0
9. Balance - Beginning of the Year per Financial Statements	(1,203)	11,692	0	3,261	0	0	24,413	38,163	7,899
10. Balance - End of the Year per Financial Statements	57	15,451	0	4,270	0	0	28,487	48,265	10,266
Distribution of Balance - End of the Year									
11. Unrestricted	57	0	0	0	0	0	(12,164)	(12,107)	0
12. Internally Restricted	0	15,451	0	4,270	0	0	0	19,721	0
13. Investment in Capital Assets	0	0	0	0	0	0	40,651	40,651	0
14. Externally Restricted	0	0	0	0	0	0	0	0	10,266
Total	57	15,451	0	4,270	0	0	28,487	48,265	10,266

TABLE 2

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED MARCH 31, 2000

REVENUE

(in thousands of dollars)

Ryerson Polytechnic University

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		All Exd. Medicine	Medicine	Subtotal				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	71,691	0	71,691	0	0	0	0	0	71,691	0	
(ii) Non-Formula Grants	8,113	0	8,113	375	80	0	80	0	1,464	0	
(iii) Other MTCU Grants and Contracts	0	0	0	0	0	0	0	0	0	1,188	
b) Other Ontario Government Grants and Contracts	369	0	369	0	0	0	0	0	369	0	
Total Ontario Grants and Contracts	80,173	0	80,173	375	80	0	80	0	1,464	1,188	
c) Federal	747	0	747	0	2,479	0	2,479	0	0	0	
d) Municipal	3	0	3	0	0	0	0	0	0	0	
e) Other	261	0	261	0	1,035	0	1,035	0	0	0	
2. Fees											
a) Tuition Fees	66,710	3,688	70,398	0	0	0	0	0	0	0	
b) Miscellaneous Fees	6,173	174	6,347	6,089	0	0	0	0	0	0	
3. Borrowings	0	0	0	0	0	0	0	0	0	0	
4. Donations and Non-Government Grants and Contracts	91	310	401	52	1,283	0	1,283	4,958	0	1,160	
5. Sales of Services and Products	0	0	0	11,925	0	0	0	0	0	0	
6. Investment Income	2,658	0	2,658	0	0	0	0	420	0	19	
7. Miscellaneous	1,485	5	1,490	2,741	293	0	293	142	319	0	
Total	158,301	4,177	162,478	21,182	5,170	0	5,170	5,520	1,783	2,367	

TABLE 3

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED MARCH 31, 2000
SUMMARY OF EXPENSE BY FUND AND FUNCTIONAL AREA
(in thousands of dollars)

Ryerson Polytechnic University

Fund	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Excl. Medicine	Medicine	Sub-total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Operating	85,439	0	85,439	8,403	6,020	12,854	5,602	9,650	19,404	3,482	0	150,854
Other (Non-Credit)	3,253	0	3,253	0	0	0	0	0	0	0	0	3,253
Ancillary	0	0	0	0	0	0	0	0	0	0	19,945	19,945
Sponsored Research	4,791	0	4,791	0	0	0	0	0	0	0	0	4,791
Trust	3,876	0	3,876	0	0	696	0	0	180	0	0	4,752
Capital	0	0	0	0	0	0	0	0	1,594	0	0	1,594
Total	97,359	0	97,359	8,403	6,020	13,550	5,602	9,650	21,178	3,482	19,945	185,189

TABLE 4

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED MARCH 31, 2000
SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE
(in thousands of dollars)

Ryerson Polytechnic University

Object of Expense	Fund	General Expendable Funds				Restricted Expendable Funds						Total
		Operating	Other (Non- Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital		
						All Exd. Medicine	Medicine	Subtotal				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)			
1. Salaries and Wages:												
(i) Academic Ranks		38,783	0	38,783	0	36	0	36	30	0	38,849	
(ii) Other Instruction & Research		12,469	1,165	13,634	0	1,058	0	1,058	91	0	14,783	
(iii) Other Salaries & Wages		38,092	818	38,910	3,830	819	0	819	293	0	43,852	
Total Salaries and Wages		89,344	1,983	91,327	3,830	1,913	0	1,913	414	0	97,484	
2. Employee Benefits		12,595	151	12,746	532	100	0	100	26	0	13,404	
Total Salaries and Benefits		101,939	2,134	104,073	4,362	2,013	0	2,013	440	0	110,888	
3. Library Acquisitions		2,114	79	2,193	0	25	0	25	0	0	2,218	
4. Equipment and Furniture Purchase, Rental and Maintenance		10,947	137	11,084	1,226	384	0	384	537	25	13,256	
5. Operational Supplies and Expenses		14,767	768	15,535	8,040	1,881	0	1,881	3,078	323	28,857	
6. Travel		1,989	13	2,002	0	413	0	413	44	0	2,459	
7. Utilities		4,870	0	4,870	440	4	0	4	4	0	5,318	
8. Renovations and Alterations		3,866	48	3,914	94	13	0	13	0	481	4,502	
9. Externally Contracted Services		4,924	74	4,998	1,099	58	0	58	42	139	6,336	
10. Scholarships, Bursaries, etc.		5,041	0	5,041	0	0	0	0	607	0	5,648	
11. Principal and Interest Payments		126	0	126	4,001	0	0	0	0	548	4,675	
12. Building, Land and Site Services		954	0	954	0	0	0	0	0	78	1,032	
13. Internal Cost Allocations		(683)	0	(683)	683	0	0	0	0	0	0	
14. External Cost Recoveries		0	0	0	0	0	0	0	0	0	0	
Total		150,854	3,253	154,107	19,945	4,791	0	4,791	4,752	1,594	185,189	

TABLE 5

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED MARCH 31, 2000

SUMMARY OF EXPENSE FOR ALL FUNDS BY FUNCTIONAL AREA AND OBJECT OF EXPENSE
(in thousands of dollars)

Ryerson Polytechnic University

Objct of Expense	Functional Area		Instruction and Research			Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Excl. Medicine	Medicine	Sub-total	Academic Support	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1. Salaries and Wages:													
(i) Academic Ranks	38,849	0	38,849	0	0	0	0	0	0	0	0	0	38,849
(ii) Other Instruction & Research	14,783	0	14,783	0	0	0	0	0	0	0	0	0	14,783
(iii) Other Salaries & Wages	11,368	0	11,368	5,833	2,784	4,584	3,938	4,935	4,935	4,485	2,095	3,830	43,852
Total Salaries and Wages	65,000	0	65,000	5,833	2,784	4,584	3,938	4,935	4,935	4,485	2,095	3,830	97,484
2. Employee Benefits	8,763	0	8,763	794	438	472	481	968	968	730	226	532	13,404
Total Salaries and Benefits	73,763	0	73,763	6,627	3,222	5,056	4,419	5,903	5,903	5,215	2,321	4,362	110,888
3. Library Acquisitions	104	0	104	0	2,114	0	0	0	0	0	0	0	2,218
4. Equipment and Furniture Purchase, Rental and Maintenance	7,877	0	7,877	953	362	1,601	684	206	206	125	222	1,226	13,256
5. Operational Supplies and Expenses	12,791	0	12,791	377	300	759	267	3,966	3,966	2,080	277	8,040	28,857
6. Travel	1,795	0	1,795	232	18	212	35	116	116	27	24	0	2,459
7. Utilities	4	0	4	0	0	0	0	0	0	4,874	0	440	5,318
8. Renovations and Alterations	61	0	61	0	0	0	0	0	0	4,347	0	94	4,502
9. Externally Contracted Services	964	0	964	214	4	274	71	142	142	2,930	638	1,099	6,336
10. Scholarships, Bursaries, etc.	0	0	0	0	0	5,648	0	0	0	0	0	0	5,648
11. Principal and Interest Payments	0	0	0	0	0	0	126	0	0	548	0	4,001	4,675
12. Building, Land and Site Services	0	0	0	0	0	0	0	0	0	1,032	0	0	1,032
13. Internal Cost Allocations	0	0	0	0	0	0	0	0	(683)	0	0	683	0
14. External Cost Recoveries	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	97,359	0	97,359	8,403	6,020	13,550	5,602	9,650	9,650	21,178	3,482	19,945	185,189

TABLE 6

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED MARCH 31, 2000

EXPENSE - OPERATING

(in thousands of dollars)

Ryerson Polytechnic University

Object of Expense	Functional Area	Instruction and Research			Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
	All Exd. Medicine	Medicine	Sub-total	Academic Support	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Salaries and Wages:											
(i) Academic Ranks - Full Time	38,721	0	38,721	0	0	0	0	0	0	0	38,721
(ii) Academic Ranks - Part Time	62	0	62	0	0	0	0	0	0	0	62
(iii) Other Instruction & Research - Full Time	5,321	0	5,321	0	0	0	0	0	0	0	5,321
(iv) Other Instruction & Research - Part Time	7,148	0	7,148	0	0	0	0	0	0	0	7,148
(v) Other Salaries & Wages - Full Time	5,964	0	5,964	4,615	2,360	2,514	3,202	4,129	3,659	1,439	27,882
(vi) Other Salaries & Wages - Part Time	3,492	0	3,492	1,218	424	2,070	736	806	808	656	10,210
Total Salaries and Wages	60,708	0	60,708	5,833	2,784	4,584	3,938	4,935	4,467	2,095	89,344
2. Employee Benefits	8,488	0	8,488	794	438	472	481	968	728	226	12,595
Total Salaries and Benefits	69,196	0	69,196	6,627	3,222	5,056	4,419	5,903	5,195	2,321	101,939
3. Library Acquisitions	0	0	0	0	2,114	0	0	0	0	0	2,114
4. Equipment and Furniture Purchase, Rental and Maintenance	6,823	0	6,823	953	362	1,588	684	206	99	222	10,947
5. Operational Supplies and Expenses	7,294	0	7,294	377	300	676	267	3,966	1,610	277	14,767
6. Travel	1,330	0	1,330	232	18	209	35	116	25	24	1,989
7. Utilities	0	0	0	0	0	0	0	0	4,870	0	4,870
8. Renovations and Alterations	0	0	0	0	0	0	0	0	3,866	0	3,866
9. Externally Contracted Services	796	0	796	214	4	274	71	142	2,785	638	4,924
10. Scholarships, Bursaries, etc.	0	0	0	0	0	5,041	0	0	0	0	5,041
11. Principal and Interest Payments	0	0	0	0	0	0	126	0	0	0	126
12. Building, Land and Site Services	0	0	0	0	0	0	0	0	954	0	954
13. Internal Cost Allocations	0	0	0	0	0	0	0	(683)	0	0	(683)
14. External Cost Recoveries	0	0	0	0	0	0	0	0	0	0	0
Total	85,439	0	85,439	8,403	6,020	12,854	5,602	9,650	19,404	3,482	150,854

TABLE 7

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED MARCH 31, 2000

EXPENSE - TRUST

(in thousands of dollars)

Ryerson Polytechnic University

Object of Expense	Functional Area	Instruction and Research				Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
		All Excl. Medicine	Medicine	Sub-total									
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
1. Salaries and Wages:													
(i) Academic Ranks		30	0	30	0	0	0	0	0	0	0	0	30
(ii) Other Instruction & Research		91	0	91	0	0	0	0	0	0	0	0	91
(iii) Other Salaries & Wages		275	0	275	0	0	0	0	0	0	18	0	293
Total Salaries and Wages		396	0	396	0	0	0	0	0	0	18	0	414
2. Employee Benefits		24	0	24	0	0	0	0	0	0	2	0	26
Total Salaries and Benefits		420	0	420	0	0	0	0	0	0	20	0	440
3. Library Acquisitions		0	0	0	0	0	0	0	0	0	0	0	0
4. Equipment and Furniture Purchase, Rental and Maintenance		533	0	533	0	0	3	0	0	0	1	0	537
5. Operational Supplies and Expenses		2,848	0	2,848	0	0	83	0	0	0	147	0	3,078
6. Travel		39	0	39	0	0	3	0	0	0	2	0	44
7. Utilities		0	0	0	0	0	0	0	0	0	4	0	4
8. Renovations and Alterations		0	0	0	0	0	0	0	0	0	0	0	0
9. Externally Contracted Services		36	0	36	0	0	0	0	0	0	6	0	42
10. Scholarships, Bursaries, etc.		0	0	0	0	0	0	607	0	0	0	0	607
11. Principal and Interest Payments		0	0	0	0	0	0	0	0	0	0	0	0
12. Building, Land and Site Services		0	0	0	0	0	0	0	0	0	0	0	0
13. Internal Cost Allocations		0	0	0	0	0	0	0	0	0	0	0	0
14. External Cost Recoveries		0	0	0	0	0	0	0	0	0	0	0	0
Total		3,876	0	3,876	0	0	696	0	0	0	180	0	4,752

TABLE 8

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED MARCH 31, 2000
CHANGES IN APPROPRIATED FUND BALANCES BY FUND - OPERATING AND ANCILLARY ONLY
(in thousands of dollars)

Ryerson Polytechnic University

	Operating						Ancillary Enterprises			
	Repairs, Renovations, & Replace- ments	Purchase Order Commit- ments	Budget Appro- priations	Self Insur- ance	Unex- pended Pension Contri- butions	Other	Total	Repairs, Renovations, & Replace- ments	Purchase Order Commit- ments	Other
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
										(11)
1. Appropriation Reversals for the Year	5,968	0	624	0	0	10,316	16,908	0	0	0
2. Deduct: Expenses Included in this Year's Operations	3,903	0	153	0	0	9,093	13,149	0	0	0
3. Other	0	0	0	0	0	0	0	1,009	0	0
4. Net Variation in Appropriations for the Year	2,065	0	471	0	0	1,223	3,759	1,009	0	0
5. Balance - Beginning of Year	3,894	0	4,732	0	0	3,066	11,692	3,261	0	0
6. Balance - End of Year	5,959	0	5,203	0	0	4,289	15,451	4,270	0	0

TORONTO

TABLE 1

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
SUMMARY OF REVENUE, EXPENSES AND FUND BALANCE
(in thousands of dollars)

University of Toronto

	General Expendable Funds				Restricted Expendable Funds			Total Expendable	Endowment
	Operating & Other (Non-Credit)		Ancillary		Sponsored Research	Trust	Capital		
	Unappropriated (1)	Appropriated (2)	Unappropriated (3)	Appropriated (4)					
					(5)	(6)	(7)	(8)	(9)
1. Total Revenue	702,408	0	87,961	0	371,705	66,799	109,414	1,338,287	170,095
2. Total Expense	681,009	0	79,000	0	343,082	41,945	44,677	1,189,713	0
3. Lump Sum Payments	1,693	0	0	0	0	0	0	1,693	0
4. Net Revenue (Expense)	19,706	0	8,961	0	28,623	24,854	64,737	146,881	170,095
5. Interfund Transfers	(25,911)	0	(2,095)	0	(569)	10,607	17,875	(93)	93
6. Net Variation in Appropriations	(5,374)	5,374	(3,133)	3,133	0	0	0	0	0
7. Net Increase (Decrease) for the Year per COFO-UO Report	(11,579)	5,374	3,733	3,133	28,054	35,461	82,612	146,788	170,188
8. Net Reconciling Items	11,221	0	(4,295)	0	(37,334)	(12,960)	(87,395)	(130,763)	0
9. Balance - Beginning of the Year per Financial Statements	(5,038)	59,889	610	29,558	11,134	125,813	138,376	360,342	1,001,126
10. Balance - End of the Year per Financial Statements	(5,396)	65,263	48	32,691	1,854	148,314	133,593	376,367	1,171,314
Distribution of Balance - End of the Year									
11. Unrestricted	(5,396)	0	48	0	0	0	(6,359)	(11,707)	0
12. Internally Restricted	0	65,263	0	11,011	1,854	148,314	(180)	226,262	346,859
13. Investment in Capital Assets	0	0	0	21,680	0	0	140,132	161,812	0
14. Externally Restricted	0	0	0	0	0	0	0	0	824,455
Total	(5,396)	65,263	48	32,691	1,854	148,314	133,593	376,367	1,171,314

Note 1: In addition to the above revenue and expenses, \$12,143 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and for the most part were expended as salary payments to the members of academic staff who provided services.

Note 2: Sponsored research revenue includes \$162,563 thousand and sponsored research expense includes \$162,563 thousand related to research activities of Faculty members that took place in hospitals and research centres that are affiliated with the University of Toronto.

TABLE 2

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000

REVENUE

(in thousands of dollars)

University of Toronto

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		All Exd. Medicine	Medicine	Subtotal				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	320,814	0	320,814	0	0	0	0	0	0	320,814	0
(ii) Non-Formula Grants	29,514	0	29,514	436	0	0	0	2,216	19,585	51,751	0
(iii) Other MTCU Grants and Contracts	2,355	0	2,355	0	0	0	0	0	68,430	70,785	16,528
b) Other Ontario Government Grants and Contracts	9,692	0	9,692	0	27,778	30,103	57,881	687	160	68,420	7,230
Total Ontario Grants and Contracts	362,375	0	362,375	436	27,778	30,103	57,881	2,903	88,175	511,770	23,758
c) Federal	0	0	0	0	79,394	67,315	146,709	906	0	147,615	0
d) Municipal	0	0	0	0	65	73	138	0	0	138	0
e) Other	0	0	0	0	2,362	14,334	16,696	0	0	16,696	0
2. Fees											
a) Tuition Fees	213,295	21,115	234,410	0	0	0	0	0	0	234,410	0
b) Miscellaneous Fees	64,837	0	64,837	12,927	0	0	0	0	262	78,026	0
3. Borrowings	0	0	0	0	0	0	0	0	0	0	0
4. Donations and Non-Government Grants and Contracts	0	0	0	0	23,143	123,180	146,323	33,035	18,276	197,634	53,946
5. Sales of Services and Products	0	0	0	72,235	0	0	0	0	0	72,235	0
6. Investment Income	36,099	0	36,099	1,857	3,352	606	3,958	29,955	2,701	74,570	92,391
7. Miscellaneous	4,687	0	4,687	506	0	0	0	0	0	5,193	0
Total	681,293	21,115	702,408	87,961	136,094	235,611	371,705	66,799	109,414	1,338,287	170,095

TABLE 3

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
SUMMARY OF EXPENSE BY FUND AND FUNCTIONAL AREA
(in thousands of dollars)

University of Toronto

Fund	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Excl. Medicine (1)	Medicine (2)	Sub-Total (3)									
Operating	340,491	54,406	394,897	19,669	51,062	72,659	18,842	26,706	60,590	15,359	0	659,784
Other (Non-Credit)	19,405	1,820	21,225	0	0	0	0	0	0	0	0	21,225
Ancillary	0	0	0	0	0	0	0	0	0	0	79,000	79,000
Sponsored Research	113,644	229,438	343,082	0	0	0	0	0	0	0	0	343,082
Trust	27,020	5,733	32,753	3,845	1,083	0	0	4,255	9	0	0	41,945
Capital	0	0	0	0	0	0	0	0	44,677	0	0	44,677
Total	500,560	291,397	791,957	23,514	52,145	72,659	18,842	30,961	105,276	15,359	79,000	1,189,713

TABLE 4

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE
(in thousands of dollars)

University of Toronto

Object of Expense	Fund	General Expendable Funds				Restricted Expendable Funds					Total
		Operating	Other (Non- Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital	
						All Exd. Medicine	Medicine	Subtotal			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
1. Salaries and Wages:											
(i) Academic Ranks		202,938	5,307	208,245	0	5,509	17,750	23,259	4,008	0	235,512
(ii) Other Instruction & Research		32,764	3,365	36,129	0	33,631	47,616	81,247	2,740	0	120,116
(iii) Other Salaries & Wages		180,914	4,694	185,608	13,064	11,701	35,375	47,076	3,515	0	249,263
Total Salaries and Wages		416,616	13,366	429,982	13,064	50,841	100,741	151,582	10,263	0	604,891
2. Employee Benefits		44,512	1,149	45,661	2,676	2,878	7,120	9,998	964	0	59,299
Total Salaries and Benefits		461,128	14,515	475,643	15,740	53,719	107,861	161,580	11,227	0	664,190
3. Library Acquisitions		21,802	14	21,816	0	31	843	874	1,083	6,775	30,548
4. Equipment and Furniture Purchase, Rental and Maintenance		26,484	467	26,951	3,119	18,806	37,990	56,796	13,495	0	100,361
5. Operational Supplies and Expenses		64,222	6,561	70,783	41,515	23,454	69,163	92,617	14,651	0	219,566
6. Travel		10,290	404	10,694	0	8,134	9,382	17,516	1,335	0	29,545
7. Utilities		24,036	0	24,036	1,736	0	0	0	0	0	25,772
8. Renovations and Alterations		1,703	38	1,741	817	2,809	2,053	4,862	0	37,902	45,322
9. Externally Contracted Services		12,865	5	12,870	9,702	26	89	115	56	0	22,743
10. Scholarships, Bursaries, etc.		55,793	240	56,033	0	0	0	0	0	0	56,033
11. Principal and Interest Payments		5,104	161	5,265	3,957	0	3	3	4	0	9,229
12. Building, Land and Site Services		0	0	0	0	0	7	7	9	0	16
13. Internal Cost Allocations		(10,728)	(483)	(11,211)	2,414	6,665	2,047	8,712	85	0	0
14. External Cost Recoveries		(12,915)	(697)	(13,612)	0	0	0	0	0	0	(13,612)
Total		659,784	21,225	681,009	79,000	113,644	229,438	343,082	41,945	44,677	1,189,713

TABLE 5

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
SUMMARY OF EXPENSE FOR ALL FUNDS BY FUNCTIONAL AREA AND OBJECT OF EXPENSE
(in thousands of dollars)

University of Toronto

Object of Expense	Functional Area		Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
			All Medicine Exd.	Medicine	Sub-total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)		
1. Salaries and Wages:														
(i) Academic Ranks	187,351	48,161	235,512	0	0	0	0	0	0	0	0	0	0	235,512
(ii) Other Instruction & Research	70,374	49,742	120,116	0	0	0	0	0	0	0	0	0	0	120,116
(iii) Other Salaries & Wages	76,570	53,786	130,356	16,547	24,755	11,312	11,987	16,243	14,990	10,009	13,064	13,064	13,064	249,263
Total Salaries and Wages	334,295	151,689	485,984	16,547	24,755	11,312	11,987	16,243	14,990	10,009	13,064	13,064	13,064	604,891
2. Employee Benefits	30,178	11,798	41,976	1,595	2,443	1,329	1,333	2,191	5,200	556	2,676	2,676	2,676	59,299
Total Salaries and Benefits	364,473	163,487	527,960	18,142	27,198	12,641	13,320	18,434	20,190	10,565	15,740	15,740	15,740	664,190
3. Library Acquisitions	45	843	888	0	22,885	0	0	0	6,775	0	0	0	0	30,548
4. Equipment and Furniture Purchase, Rental and Maintenance	46,208	40,894	87,102	1,230	2,894	866	1,638	2,264	904	344	3,119	3,119	3,119	100,361
5. Operational Supplies and Expenses	64,519	72,674	137,193	4,090	3,291	4,042	4,110	9,143	11,234	4,948	41,515	41,515	41,515	219,566
6. Travel	14,701	10,766	25,467	403	437	2,066	151	527	107	387	0	0	0	29,545
7. Utilities	0	0	0	0	0	0	0	0	24,036	0	1,736	1,736	1,736	25,772
8. Renovations and Alterations	2,847	2,053	4,900	0	0	0	0	0	39,605	0	817	817	817	45,322
9. Externally Contracted Services	460	665	1,125	30	14	850	1	948	10,052	21	9,702	22,743	22,743	22,743
10. Scholarships, Bursaries, etc.	240	0	240	0	0	55,793	0	0	0	0	0	0	0	56,033
11. Principal and Interest Payments	3,380	204	3,584	112	142	84	115	1,130	0	105	3,957	9,229	9,229	9,229
12. Building, Land and Site Services	0	7	7	0	0	0	0	0	9	0	0	0	0	16
13. Internal Cost Allocations	3,687	501	4,188	(493)	(1,401)	0	(493)	(1,485)	(1,719)	(1,011)	2,414	0	0	(13,612)
14. External Cost Recoveries	0	(697)	(697)	0	(3,315)	(3,683)	0	0	(5,917)	0	0	0	0	(13,612)
Total	500,560	291,397	791,957	23,514	52,145	72,659	18,842	30,961	105,276	15,359	79,000	1,189,713	1,189,713	1,189,713

TABLE 6

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
EXPENSE - OPERATING
(in thousands of dollars)

University of Toronto

Functional Area Object of Expense	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
	All Exd. Medicine	Medicine	Sub-total								
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Salaries and Wages:											
(i) Academic Ranks - Full Time	166,161	27,199	193,360	0	0	0	0	0	0	0	193,360
(ii) Academic Ranks - Part Time	8,231	1,347	9,578	0	0	0	0	0	0	0	9,578
(iii) Other Instruction & Research - Full Time	13,115	207	13,322	0	0	0	0	0	0	0	13,322
(iv) Other Instruction & Research - Part Time	19,140	302	19,442	0	0	0	0	0	0	0	19,442
(v) Other Salaries & Wages - Full Time	47,711	14,128	61,839	10,255	19,480	8,901	9,433	12,782	11,796	7,876	142,362
(vi) Other Salaries & Wages - Part Time	12,921	3,826	16,747	2,777	5,275	2,411	2,554	3,461	3,194	2,133	38,552
Total Salaries and Wages	267,279	47,009	314,288	13,032	24,755	11,312	11,987	16,243	14,990	10,009	416,616
2. Employee Benefits	25,874	4,321	30,195	1,265	2,443	1,329	1,333	2,191	5,200	556	44,512
Total Salaries and Benefits	293,153	51,330	344,483	14,297	27,198	12,641	13,320	18,434	20,190	10,565	461,128
3. Library Acquisitions	0	0	0	0	21,802	0	0	0	0	0	21,802
4. Equipment and Furniture Purchase, Rental and Maintenance	14,195	2,149	16,344	1,230	2,894	866	1,638	2,264	904	344	26,484
5. Operational Supplies and Expenses	26,856	763	27,619	4,090	3,291	4,042	4,110	4,888	11,234	4,948	64,222
6. Travel	5,314	898	6,212	403	437	2,066	151	527	107	387	10,290
7. Utilities	0	0	0	0	0	0	0	0	24,036	0	24,036
8. Renovations and Alterations	0	0	0	0	0	0	0	0	1,703	0	1,703
9. Externally Contracted Services	376	573	949	30	14	850	1	948	10,052	21	12,865
10. Scholarships, Bursaries, etc.	0	0	0	0	0	55,793	0	0	0	0	55,793
11. Principal and Interest Payments	3,249	167	3,416	112	142	84	115	1,130	0	105	5,104
12. Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0
13. Internal Cost Allocations	(2,652)	(1,474)	(4,126)	(493)	(1,401)	0	(493)	(1,485)	(1,719)	(1,011)	(10,728)
14. External Cost Recoveries	0	0	0	0	(3,315)	(3,683)	0	0	(5,917)	0	(12,915)
Total	340,491	54,406	394,897	19,669	51,062	72,659	18,842	26,706	60,590	15,359	659,784

TABLE 7

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
EXPENSE - TRUST
(in thousands of dollars)

University of Toronto

Object of Expense	Functional Area	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
		All Exd. Medicine	Medicine	Sub-total								
		(1)	(2)	(3)								
1. Salaries and Wages:												
(i) Academic Ranks		2,351	1,657	4,008	0	0	0	0	0	0	0	4,008
(ii) Other Instruction & Research		1,123	1,617	2,740	0	0	0	0	0	0	0	2,740
(iii) Other Salaries & Wages		0	0	0	3,515	0	0	0	0	0	0	3,515
Total Salaries and Wages		3,474	3,274	6,748	3,515	0	0	0	0	0	0	10,263
2. Employee Benefits		339	295	634	330	0	0	0	0	0	0	964
Total Salaries and Benefits		3,813	3,569	7,382	3,845	0	0	0	0	0	0	11,227
3. Library Acquisitions		0	0	0	0	1,083	0	0	0	0	0	1,083
4. Equipment and Furniture Purchase, Rental and Maintenance		12,740	755	13,495	0	0	0	0	0	0	0	13,495
5. Operational Supplies and Expenses		9,346	1,050	10,396	0	0	0	0	4,255	0	0	14,651
6. Travel		979	356	1,335	0	0	0	0	0	0	0	1,335
7. Utilities		0	0	0	0	0	0	0	0	0	0	0
8. Renovations and Alterations		0	0	0	0	0	0	0	0	0	0	0
9. Externally Contracted Services		53	3	56	0	0	0	0	0	0	0	56
10. Scholarships, Bursaries, etc.		0	0	0	0	0	0	0	0	0	0	0
11. Principal and Interest Payments		4	0	4	0	0	0	0	0	0	0	4
12. Building, Land and Site Services		0	0	0	0	0	0	0	0	9	0	9
13. Internal Cost Allocations		85	0	85	0	0	0	0	0	0	0	85
14. External Cost Recoveries		0	0	0	0	0	0	0	0	0	0	0
Total		27,020	5,733	32,753	3,845	1,083	0	0	4,255	9	0	41,945

TABLE 8

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
CHANGES IN APPROPRIATED FUND BALANCES BY FUND - OPERATING AND ANCILLARY ONLY
(in thousands of dollars)

University of Toronto

	Operating						Ancillary Enterprises			
	Repairs, Renovations, & Replace- ments	Purchase Order Commit- ments	Budget Appro- priations	Self Insur- ance	Unex- pended Pension Contri- butions	Other	Total	Repairs, Renovations, & Replace- ments	Purchase Order Commit- ments	Other
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	(11)									
1. Appropriation Reversals for the Year	636	6,597	24,486	0	14,105	34,736	80,560	38,213	0	0
2. Deduct: Expenses Included in this Year's Operations	1,400	4,546	25,055	0	1,962	42,223	75,186	35,080	0	0
3. Other	0	0	0	0	0	0	0	0	0	0
4. Net Variation in Appropriations for the Year	(764)	2,051	(569)	0	12,143	(7,487)	5,374	3,133	0	0
5. Balance - Beginning of Year	3,933	4,547	25,054	0	7,319	19,036	59,889	29,558	0	0
6. Balance - End of Year	3,169	6,598	24,485	0	19,462	11,549	65,263	32,691	0	0

TRENT

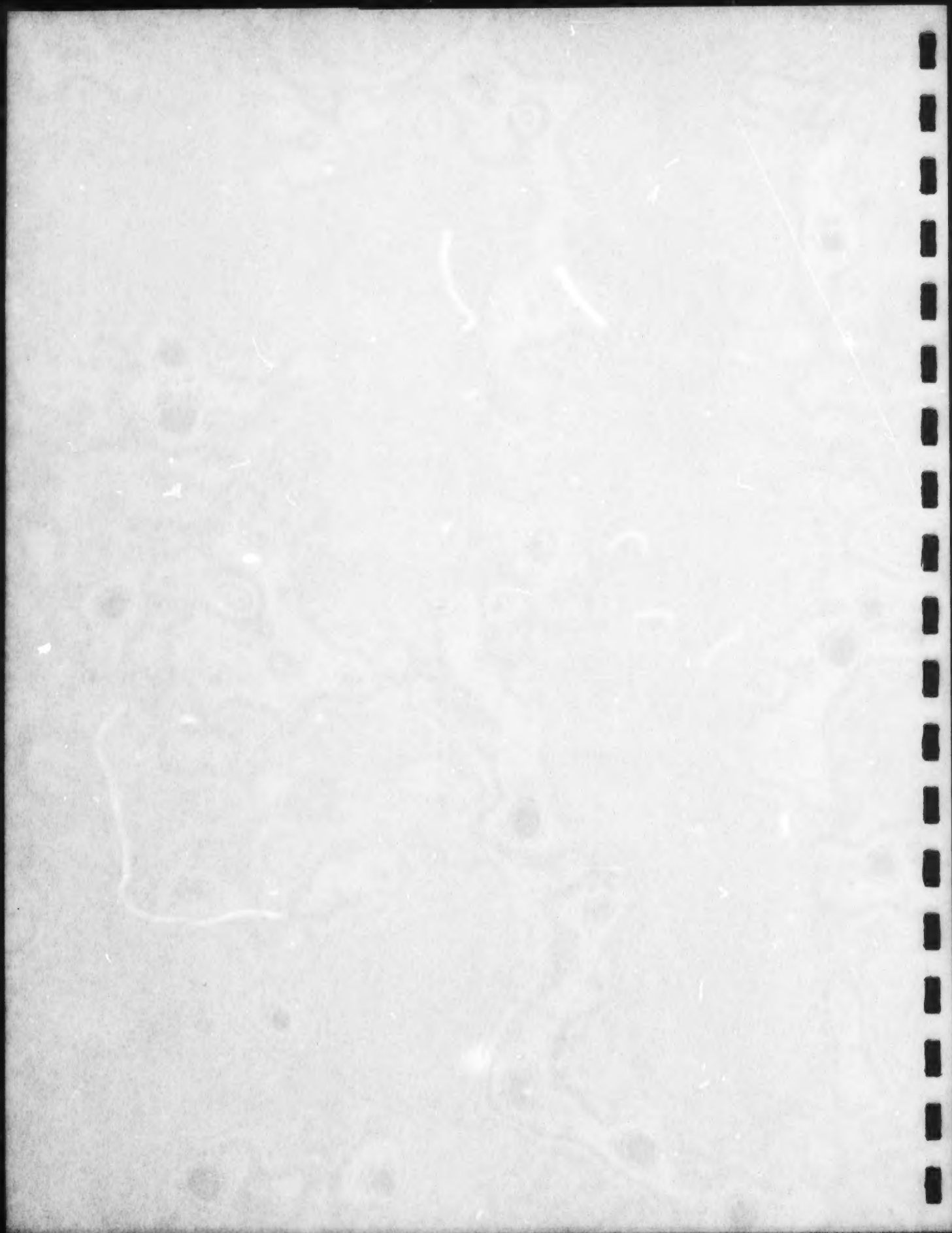


TABLE 1

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
SUMMARY OF REVENUE, EXPENSES AND FUND BALANCE
(in thousands of dollars)

Trent University

	General Expendable Funds				Restricted Expendable Funds			Total Expendable	Endowment
	Operating & Other (Non-Credit)		Ancillary		Sponsored Research	Trust	Capital		
	Unappropriated	Appropriated	Unappropriated	Appropriated					
1. Total Revenue	45,300	0	7,737	0	7,289	1,170	1,278	62,774	1,054
2. Total Expense	45,085	0	7,430	0	6,477	1,236	1,466	61,694	0
3. Lump Sum Payments	0	0	69	0	0	0	0	69	0
4. Net Revenue (Expense)	215	0	238	0	812	(66)	(188)	1,011	1,054
5. Interfund Transfers	(387)	0	(300)	0	22	589	752	676	(676)
6. Net Variation in Appropriations	(1,357)	1,357	(48)	48	0	0	0	0	0
7. Net Increase (Decrease) for the Year per COFO-UO Report	(1,529)	1,357	(110)	48	834	523	564	1,687	378
8. Net Reconciling Items	(1,705)	0	(142)	0	(856)	(492)	433	(2,762)	0
9. Balance - Beginning of the Year per Financial Statements	(8,750)	759	(250)	332	328	189	11,149	3,757	16,858
10. Balance - End of the Year per Financial Statements	(11,984)	2,116	(502)	380	306	220	12,146	2,682	17,236
Distribution of Balance - End of the Year									
11. Unrestricted	(11,984)	0	(502)	0	0	0	0	(12,486)	0
12. Internally Restricted	0	2,116	0	380	306	220	0	3,022	0
13. Investment in Capital Assets	0	0	0	0	0	0	12,146	12,146	0
14. Externally Restricted	0	0	0	0	0	0	0	0	17,236
Total	(11,984)	2,116	(502)	380	306	220	12,146	2,682	17,236

TABLE 2

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000

REVENUE

(in thousands of dollars)

Trent University

Source	General Expendable Funds				Restricted Expendable Funds				Total Expendable Funds	Endowment	
	Operating			Ancillary	Sponsored Research		Trust	Capital			
	Operating	Other (Non- Credit)	Subtotal		All Excl. Medicine	Medicine					Subtotal
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	17,844	0	17,844	0	0	0	0	0	17,844	0	
(ii) Non-Formula Grants	4,153	0	4,153	6	6	0	6	3	4,800	0	
(iii) Other MTCU Grants and Contracts	280	0	280	0	0	0	0	20	300	454	
b) Other Ontario Government Grants and Contracts	57	0	57	0	1,866	0	1,866	74	1,997	0	
Total Ontario Grants and Contracts	22,334	0	22,334	6	1,872	0	1,872	97	632	24,941	
c) Federal	134	0	134	0	4,269	0	4,269	74	0	4,477	
d) Municipal	0	0	0	0	0	0	0	0	0	0	
e) Other	0	0	0	0	11	0	11	0	0	11	
2. Fees											
a) Tuition Fees	19,097	247	19,344	0	0	0	0	0	19,344	0	
b) Miscellaneous Fees	2,482	0	2,482	6,045	0	0	0	0	8,527	0	
3. Borrowings	0	0	0	0	0	0	0	0	0	0	
4. Donations and Non-Government Grants and Contracts	818	0	818	0	1,125	0	1,125	953	79	2,975	
5. Sales of Services and Products	0	0	0	1,369	0	0	0	0	0	1,369	
6. Investment Income	81	0	81	0	12	0	12	23	0	116	
7. Miscellaneous	107	0	107	317	0	0	0	23	567	1,014	
Total	45,053	247	45,300	7,737	7,289	0	7,289	1,170	1,278	62,774	
										1,054	

TABLE 3

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
SUMMARY OF EXPENSE BY FUND AND FUNCTIONAL AREA
(in thousands of dollars)

Trent University

Fund	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Exd. Medicine	Medicine	Sub-total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Operating	23,738	0	23,738	2,820	3,075	5,262	1,617	4,436	3,277	718	0	44,943
Other (Non-Credit)	142	0	142	0	0	0	0	0	0	0	0	142
Ancillary	0	0	0	0	0	0	0	0	0	0	7,430	7,430
Sponsored Research	6,477	0	6,477	0	0	0	0	0	0	0	0	6,477
Trust	0	0	0	142	234	530	0	326	4	0	0	1,236
Capital	0	0	0	0	0	0	0	0	1,466	0	0	1,466
Total	30,357	0	30,357	2,962	3,309	5,792	1,617	4,762	4,747	718	7,430	61,694

TABLE 4

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE
(in thousands of dollars)

Trent University

Object of Expense	Fund	General Expendable Funds				Restricted Expendable Funds					Total
		Operating	Other (Non- Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital	
						All Excl. Medicine	Medicine	Subtotal			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
1. Salaries and Wages:											
(i) Academic Ranks		16,835	0	16,835	0	203	0	203	0	0	17,038
(ii) Other Instruction & Research		1,444	48	1,492	0	1,598	0	1,598	0	0	3,090
(iii) Other Salaries & Wages		12,114	28	12,142	1,001	219	0	219	321	0	13,683
Total Salaries and Wages		30,393	76	30,469	1,001	2,020	0	2,020	321	0	33,811
2. Employee Benefits		5,554	6	5,560	150	173	0	173	31	0	5,914
Total Salaries and Benefits		35,947	82	36,029	1,151	2,193	0	2,193	352	0	39,725
3. Library Acquisitions		777	0	777	0	4	0	4	136	0	917
4. Equipment and Furniture Purchase, Rental and Maintenance		2,242	9	2,251	245	2,371	0	2,371	32	162	5,061
5. Operational Supplies and Expenses		4,049	16	4,065	148	909	0	909	251	0	5,373
6. Travel		650	13	663	0	848	0	848	43	0	1,554
7. Utilities		737	0	737	647	0	0	0	1	0	1,385
8. Renovations and Alterations		52	0	52	73	6	0	6	0	1,206	1,337
9. Externally Contracted Services		1,179	6	1,185	2,482	111	0	111	8	0	3,768
10. Scholarships, Bursaries, etc.		2,872	0	2,872	0	78	0	78	496	0	3,446
11. Principal and Interest Payments		0	0	0	480	0	0	0	0	98	578
12. Building, Land and Site Services		0	0	0	0	0	0	0	0	0	0
13. Internal Cost Allocations		(2,271)	16	(2,255)	2,204	51	0	51	0	0	0
14. External Cost Recoveries		(1,291)	0	(1,291)	0	(94)	0	(94)	(83)	0	(1,458)
Total		44,943	142	45,085	7,430	6,477	0	6,477	1,236	1,466	61,694

TABLE 5

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
SUMMARY OF EXPENSE FOR ALL FUNDS BY FUNCTIONAL AREA AND OBJECT OF EXPENSE
(in thousands of dollars)

Trent University

Object of Expense	Functional Area	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
		All Excl. Medicine	Medicine	Sub-total									
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1. Salaries and Wages:													
(i) Academic Ranks		17,038	0	17,038	0	0	0	0	0	0	0	0	17,038
(ii) Other Instruction & Research		3,090	0	3,090	0	0	0	0	0	0	0	0	3,090
(iii) Other Salaries & Wages		815	0	815	1,564	1,840	1,678	881	2,802	2,622	480	1,001	13,683
Total Salaries and Wages		20,943	0	20,943	1,564	1,840	1,678	881	2,802	2,622	480	1,001	33,811
2. Employee Benefits		3,893	0	3,893	417	274	211	124	385	401	59	150	5,914
Total Salaries and Benefits		24,836	0	24,836	1,981	2,114	1,889	1,005	3,187	3,023	539	1,151	39,725
3. Library Acquisitions		4	0	4	0	913	0	0	0	0	0	0	917
4. Equipment and Furniture Purchase, Rental and Maintenance		2,560	0	2,560	718	160	127	852	77	312	10	245	5,061
5. Operational Supplies and Expenses		1,445	0	1,445	209	224	418	23	1,731	1,013	162	148	5,373
6. Travel		1,233	0	1,233	53	9	77	27	140	2	13	0	1,554
7. Utilities		0	0	0	0	0	0	0	0	738	0	647	1,385
8. Renovations and Alterations		6	0	6	0	0	0	0	0	1,258	0	73	1,337
9. Externally Contracted Services		446	0	446	157	8	454	13	193	29	4	2,482	3,766
10. Scholarships, Bursaries, etc.		78	0	78	0	0	3,368	0	0	0	0	0	3,446
11. Principal and Interest Payments		0	0	0	0	0	0	0	0	98	0	480	578
12. Building, Land and Site Services		0	0	0	0	0	0	0	0	0	0	0	0
13. Internal Cost Allocations		64	0	64	(23)	0	(11)	0	(547)	(1,687)	0	2,204	0
14. External Cost Recoveries		(315)	0	(315)	(133)	(119)	(530)	(303)	(19)	(39)	(10)	0	(1,468)
Total		30,357	0	30,357	2,962	3,309	5,792	1,617	4,762	4,747	718	7,430	61,694

TABLE 6

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000

EXPENSE - OPERATING
(in thousands of dollars)

Trent University

Functional Area Object of Expense	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
	All Excl. Medicine	Medicine	Sub-total								
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Salaries and Wages:											
(i) Academic Ranks - Full Time	15,275	0	15,275	0	0	0	0	0	0	0	15,275
(ii) Academic Ranks - Part Time	1,560	0	1,560	0	0	0	0	0	0	0	1,560
(iii) Other Instruction & Research - Full Time	864	0	864	0	0	0	0	0	0	0	864
(iv) Other Instruction & Research - Part Time	580	0	580	0	0	0	0	0	0	0	580
(v) Other Salaries & Wages - Full Time	447	0	447	1,441	1,627	1,392	807	2,574	2,465	436	11,089
(vi) Other Salaries & Wages - Part Time	121	0	121	49	125	369	74	87	156	44	1,025
Total Salaries and Wages	18,847	0	18,847	1,490	1,752	1,661	881	2,661	2,621	480	30,393
2. Employee Benefits	3,714	0	3,714	413	266	210	124	367	401	59	5,554
Total Salaries and Benefits	22,561	0	22,561	1,903	2,018	1,871	1,005	3,028	3,022	539	35,947
3. Library Acquisitions	0	0	0	0	777	0	0	0	0	0	777
4. Equipment and Furniture Purchase, Rental and Maintenance	180	0	180	715	156	103	852	76	150	10	2,242
5. Operational Supplies and Expenses	520	0	520	137	223	404	23	1,571	1,009	162	4,049
6. Travel	372	0	372	30	9	74	27	123	2	13	650
7. Utilities	0	0	0	0	0	0	0	0	737	0	737
8. Renovations and Alterations	0	0	0	0	0	0	0	0	52	0	52
9. Externally Contracted Services	329	0	329	151	8	454	13	191	29	4	1,179
10. Scholarships, Bursaries, etc.	0	0	0	0	0	2,872	0	0	0	0	2,872
11. Principal and Interest Payments	0	0	0	0	0	0	0	0	0	0	0
12. Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0
13. Internal Cost Allocations	(3)	0	(3)	(23)	0	(11)	0	(547)	(1,687)	0	(2,271)
14. External Cost Recoveries	(221)	0	(221)	(93)	(116)	(505)	(303)	(6)	(37)	(10)	(1,291)
Total	23,738	0	23,738	2,820	3,075	5,262	1,617	4,436	3,277	718	44,943

TABLE 7

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000

EXPENSE - TRUST

(in thousands of dollars)

Trent University

Object of Expense	Functional Area	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
		All Medicine Exd.	Medicine	Sub-total								
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)		
1. Salaries and Wages:												
(i) Academic Ranks		0	0	0	0	0	0	0	0	0	0	0
(ii) Other Instruction & Research		0	0	0	0	0	0	0	0	0	0	0
(iii) Other Salaries & Wages		0	0	0	74	88	17	0	141	1	0	321
Total Salaries and Wages		0	0	0	74	88	17	0	141	1	0	321
2. Employee Benefits		0	0	0	4	8	1	0	18	0	0	31
Total Salaries and Benefits		0	0	0	78	96	18	0	159	1	0	352
3. Library Acquisitions		0	0	0	0	136	0	0	0	0	0	136
4. Equipment and Furniture Purchase, Rental and Maintenance		0	0	0	3	4	24	0	1	0	0	32
5. Operational Supplies and Expenses		0	0	0	72	1	14	0	160	4	0	251
6. Travel		0	0	0	23	0	3	0	17	0	0	43
7. Utilities		0	0	0	0	0	0	0	0	1	0	1
8. Renovations and Alterations		0	0	0	0	0	0	0	0	0	0	0
9. Externally Contracted Services		0	0	0	6	0	0	0	2	0	0	8
10. Scholarships, Bursaries, etc.		0	0	0	0	0	496	0	0	0	0	496
11. Principal and Interest Payments		0	0	0	0	0	0	0	0	0	0	0
12. Building, Land and Site Services		0	0	0	0	0	0	0	0	0	0	0
13. Internal Cost Allocations		0	0	0	0	0	0	0	0	0	0	0
14. External Cost Recoveries		0	0	0	(40)	(3)	(25)	0	(13)	(2)	0	(83)
Total		0	0	0	142	234	530	0	326	4	0	1,236

TABLE 8

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
CHANGES IN APPROPRIATED FUND BALANCES BY FUND - OPERATING AND ANCILLARY ONLY
(in thousands of dollars)

Trent University

	Operating						Ancillary Enterprises				
	Repairs, Renovations, & Replace- ments	Purchase Order Commit- ments	Budget Appro- priations	Self Insur- ance	Unex- pended Pension Contri- butions	Other	Total	Repairs, Renovations, & Replace- ments	Purchase Order Commit- ments	Other	Total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Appropriation Reversals for the Year	106	0	1,501	46	0	141	1,794	38	0	42	80
2. Deduct: Expenses Included in this Year's Operations	24	0	377	36	0	0	437	13	0	19	32
3. Other	0	0	0	0	0	0	0	0	0	0	0
4. Net Variation in Appropriations for the Year	82	0	1,124	10	0	141	1,357	25	0	23	48
5. Balance - Beginning of Year	64	0	413	90	0	192	759	248	0	84	332
6. Balance - End of Year	146	0	1,537	100	0	333	2,116	273	0	107	380

WATERLOO



TABLE 1

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
SUMMARY OF REVENUE, EXPENSES AND FUND BALANCE
(in thousands of dollars)

University of Waterloo

	General Expendable Funds				Restricted Expendable Funds			Total Expendable	Endowment
	Operating & Other (Non-Credit)		Ancillary		Sponsored Research	Trust	Capital		
	Unappropriated	Appropriated	Unappropriated	Appropriated					
1. Total Revenue	199,901	0	43,414	0	69,636	18,968	37,863	369,782	4,706
2. Total Expense	192,689	0	43,067	0	57,949	10,917	6,298	310,920	0
3. Lump Sum Payments	0	0	0	0	0	0	0	0	0
4. Net Revenue (Expense)	7,212	0	347	0	11,687	8,051	31,565	58,862	4,706
5. Interfund Transfers	(914)	0	17	0	(123)	(182)	(63)	(1,265)	1,265
6. Net Variation in Appropriations	(3,029)	3,029	1,761	(1,761)	0	0	0	0	0
7. Net Increase (Decrease) for the Year per COFO-UO Report	3,269	3,029	2,125	(1,761)	11,564	7,869	31,502	57,597	5,971
8. Net Reconciling Items	0	0	0	0	(11,905)	(7,508)	(29,280)	(48,693)	0
9. Balance - Beginning of the Year per Financial Statements	(12,021)	5,838	(7,148)	1,947	5,468	168	41,089	35,341	49,162
10. Balance - End of the Year per Financial Statements	(8,752)	8,867	(5,023)	186	5,127	529	43,311	44,245	55,133
Distribution of Balance - End of the Year									
11. Unrestricted	(8,752)	0	0	0	0	0	0	(8,752)	0
12. Internally Restricted	0	8,867	(5,023)	186	5,127	529	0	9,686	19,225
13. Investment in Capital Assets	0	0	0	0	0	0	43,311	43,311	0
14. Externally Restricted	0	0	0	0	0	0	0	0	35,908
Total	(8,752)	8,867	(5,023)	186	5,127	529	43,311	44,245	55,133

TABLE 2

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000

REVENUE

(in thousands of dollars)

University of Waterloo

Source	General Expendable Funds				Ancillary	Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			(1)		Sponsored Research			(8)	Capital		
	Operating	Other (Non-Credit)	Subtotal			All Excl. Medicine	Medicine	Subtotal				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)		
1. Government Grants and Contracts:												
a) Ontario MTCU												
(i) Basic Formula Grant	101,216	0	101,216	0	0	0	0	0	101,216	0		
(ii) Non-Formula Grants	6,866	0	6,866	0	5	0	5	7,397	2,759	17,027		
(iii) Other MTCU Grants and Contracts	0	0	0	0	0	0	0	590	31,210	31,800		
b) Other Ontario Government Grants and Contracts	432	0	432	0	15,066	0	15,066	10	0	15,508		
Total Ontario Grants and Contracts	108,514	0	108,514	0	15,071	0	15,071	7,997	33,969	165,551		
2. Fees												
a) Tuition Fees	72,921	458	73,379	0	0	0	0	0	0	73,379		
b) Miscellaneous Fees	10,891	0	10,891	9,062	0	0	0	0	0	19,953		
3. Borrowings	0	0	0	0	0	0	0	0	0	0		
4. Donations and Non-Government Grants and Contracts	579	0	579	4	17,066	0	17,066	6,284	3,762	27,695		
5. Sales of Services and Products	0	0	0	33,731	0	0	0	0	0	33,731		
6. Investment Income	4,412	0	4,412	0	193	0	193	2,156	112	6,873		
7. Miscellaneous	2,126	0	2,126	617	6,099	0	6,099	95	20	8,957		
Total	199,443	458	199,901	43,414	69,636	0	69,636	18,968	37,863	369,782		
Endowment										4,706		

TABLE 3

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
SUMMARY OF EXPENSE BY FUND AND FUNCTIONAL AREA
(in thousands of dollars)

University of Waterloo

Fund	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Exd. Medicine	Medicine	Sub-total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Operating	109,523	0	109,523	16,606	13,746	11,190	11,483	4,385	22,135	3,104	0	192,172
Other (Non-Credit)	517	0	517	0	0	0	0	0	0	0	0	517
Ancillary	0	0	0	0	0	0	0	0	0	0	43,067	43,067
Sponsored Research	57,949	0	57,949	0	0	0	0	0	0	0	0	57,949
Trust	3,183	0	3,183	177	119	6,651	0	19	750	18	0	10,917
Capital	0	0	0	0	0	0	0	0	6,298	0	0	6,298
Total	171,172	0	171,172	16,783	13,865	17,841	11,483	4,404	29,183	3,122	43,067	310,920

TABLE 4

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE
(in thousands of dollars)

University of Waterloo

Object of Expense	Fund	General Expendable Funds				Restricted Expendable Funds					Total
		Operating	Other (Non-Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital	
						All Exd. Medicine	Medicine	Subtotal			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
1. Salaries and Wages:											
(i) Academic Ranks		60,932	0	60,932	0	2,146	0	2,146	496	0	63,574
(ii) Other Instruction & Research		9,330	1	9,331	0	15,054	0	15,054	135	0	24,520
(iii) Other Salaries & Wages		65,939	106	66,045	12,907	10,561	0	10,561	290	0	89,803
Total Salaries and Wages		136,201	107	136,308	12,907	27,761	0	27,761	921	0	177,897
2. Employee Benefits		17,246	8	17,254	1,734	2,655	0	2,655	72	0	21,715
Total Salaries and Benefits		153,447	115	153,562	14,641	30,416	0	30,416	993	0	199,612
3. Library Acquisitions		6,101	0	6,101	0	0	0	0	75	22	6,198
4. Equipment and Furniture Purchase, Rental and Maintenance		7,797	10	7,807	3,185	8,318	0	8,318	1,558	2,698	23,566
5. Operational Supplies and Expenses		18,753	348	19,101	13,953	14,167	0	14,167	689	205	48,115
6. Travel		3,161	5	3,166	0	5,212	0	5,212	339	0	8,717
7. Utilities		6,826	0	6,826	1,709	67	0	67	0	0	8,602
8. Renovations and Alterations		1,410	39	1,449	2,390	56	0	56	750	2,681	7,326
9. Externally Contracted Services		74	0	74	34	0	0	0	0	0	108
10. Scholarships, Bursaries, etc.		7,570	0	7,570	0	400	0	400	6,518	0	14,488
11. Principal and Interest Payments		0	0	0	1,760	0	0	0	0	692	2,452
12. Building, Land and Site Services		0	0	0	0	0	0	0	0	0	0
13. Internal Cost Allocations		(5,395)	0	(5,395)	5,395	0	0	0	0	0	0
14. External Cost Recoveries		(7,572)	0	(7,572)	0	(687)	0	(687)	(5)	0	(8,264)
Total		192,172	517	192,689	43,067	57,949	0	57,949	10,917	6,298	310,920

TABLE 5

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
SUMMARY OF EXPENSE FOR ALL FUNDS BY FUNCTIONAL AREA AND OBJECT OF EXPENSE
(in thousands of dollars)

University of Waterloo

Object of Expense	Functional Area		Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
			All Excl. Medicine	Medicine	Sub-total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)		
1. Salaries and Wages:														
(i) Academic Ranks	63,574	0	63,574	0	0	0	0	0	0	0	0	0	0	63,574
(ii) Other Instruction & Research	24,520	0	24,520	0	0	0	0	0	0	0	0	0	0	24,520
(iii) Other Salaries & Wages	29,287	0	29,287	12,108	6,057	2,888	6,046	6,153	12,146	2,211	12,907			89,803
Total Salaries and Wages	117,381	0	117,381	12,108	6,057	2,888	6,046	6,153	12,146	2,211	12,907			177,897
2. Employee Benefits	12,284	0	12,284	1,637	842	343	755	2,008	1,834	277	1,734			21,715
Total Salaries and Benefits	129,665	0	129,665	13,745	6,899	3,231	6,801	8,162	13,980	2,488	14,641			199,612
3. Library Acquisitions	0	0	0	0	6,176	0	0	0	22	0	0			6,198
4. Equipment and Furniture Purchase, Rental and Maintenance	13,744	0	13,744	532	294	250	1,665	428	3,435	33	3,185			23,566
5. Operational Supplies and Expenses	22,183	0	22,183	2,439	671	908	2,841	946	3,353	821	13,953			48,115
6. Travel	7,171	0	7,171	663	53	391	184	166	9	80	0			8,717
7. Utilities	67	0	67	0	0	0	0	0	6,826	0	1,709			8,602
8. Renovations and Alterations	95	0	95	0	0	0	0	0	4,841	0	2,390			7,326
9. Externally Contracted Services	63	0	63	0	0	9	0	2	0	0	34			108
10. Scholarships, Bursaries, etc.	400	0	400	0	0	14,088	0	0	0	0	0			14,488
11. Principal and Interest Payments	0	0	0	0	0	0	0	0	692	0	1,760			2,452
12. Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0			0
13. Internal Cost Allocations	0	0	0	0	0	0	0	(1,431)	(3,964)	0	5,395			0
14. External Cost Recoveries	(2,216)	0	(2,216)	(596)	(228)	(1,036)	(8)	(3,869)	(11)	(300)	0			(8,264)
Total	171,172	0	171,172	16,783	13,865	17,841	11,483	4,404	29,183	3,122	43,067			310,920

TABLE 6

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000

EXPENSE - OPERATING
(in thousands of dollars)

University of Waterloo

Object of Expense	Functional Area		Instruction and Research		Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
			All Exd. Medicine	Medicine								
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
1. Salaries and Wages:												
(i) Academic Ranks - Full Time	57,316	0	57,316	0	0	0	0	0	0	0	0	57,316
(ii) Academic Ranks - Part Time	3,616	0	3,616	0	0	0	0	0	0	0	0	3,616
(iii) Other Instruction & Research - Full Time	9,330	0	9,330	0	0	0	0	0	0	0	0	9,330
(iv) Other Instruction & Research - Part Time	0	0	0	0	0	0	0	0	0	0	0	0
(v) Other Salaries & Wages - Full Time	17,220	0	17,220	10,363	5,525	2,261	5,941	11,207	1,846	60,196		
(vi) Other Salaries & Wages - Part Time	1,204	0	1,204	1,663	520	627	105	320	939	365	5,743	
Total Salaries and Wages	88,686	0	88,686	12,026	6,045	2,888	6,046	6,153	12,146	2,211	136,201	
2. Employee Benefits	9,557	0	9,557	1,630	841	343	755	2,009	1,834	277	17,246	
Total Salaries and Benefits	98,243	0	98,243	13,656	6,886	3,231	6,801	8,162	13,980	2,488	153,447	
3. Library Acquisitions	0	0	0	0	6,101	0	0	0	0	0	6,101	
4. Equipment and Furniture Purchase, Rental and Maintenance	3,918	0	3,918	532	279	205	1,665	428	737	33	7,797	
5. Operational Supplies and Expenses	7,186	0	7,186	2,364	655	829	2,841	927	3,148	803	18,753	
6. Travel	1,637	0	1,637	650	53	382	184	166	9	80	3,161	
7. Utilities	0	0	0	0	0	0	0	0	6,826	0	6,826	
8. Renovations and Alterations	0	0	0	0	0	0	0	0	1,410	0	1,410	
9. Externally Contracted Services	63	0	63	0	0	9	0	2	0	0	74	
10. Scholarships, Bursaries, etc.	0	0	0	0	0	7,570	0	0	0	0	7,570	
11. Principal and Interest Payments	0	0	0	0	0	0	0	0	0	0	0	
12. Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0	
13. Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0	0	
14. External Cost Recoveries	(1,524)	0	(1,524)	(596)	(228)	(1,036)	(8)	(1,431)	(3,964)	(300)	(5,395)	
Total	109,523	0	109,523	16,606	13,746	11,190	11,483	4,385	22,135	3,104	192,172	

TABLE 7

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000

EXPENSE - TRUST

(in thousands of dollars)

University of Waterloo

Functional Area Object of Expense	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
	All Exd. Medicine	Medicine	Sub- total								
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Salaries and Wages:											
(i) Academic Ranks	496	0	496	0	0	0	0	0	0	0	496
(ii) Other Instruction & Research	135	0	135	0	0	0	0	0	0	0	135
(iii) Other Salaries & Wages	196	0	196	82	12	0	0	0	0	0	290
Total Salaries and Wages	827	0	827	82	12	0	0	0	0	0	921
2. Employee Benefits	64	0	64	7	1	0	0	0	0	0	72
Total Salaries and Benefits	891	0	891	89	13	0	0	0	0	0	963
3. Library Acquisitions	0	0	0	0	75	0	0	0	0	0	75
4. Equipment and Furniture Purchase, Rental and Maintenance	1,498	0	1,498	0	15	45	0	0	0	0	1,558
5. Operational Supplies and Expenses	482	0	482	75	16	79	0	19	0	18	689
6. Travel	317	0	317	13	0	9	0	0	0	0	339
7. Utilities	0	0	0	0	0	0	0	0	0	0	0
8. Renovations and Alterations	0	0	0	0	0	0	0	0	750	0	750
9. Externally Contracted Services	0	0	0	0	0	0	0	0	0	0	0
10. Scholarships, Bursaries, etc.	0	0	0	0	0	6,518	0	0	0	0	6,518
11. Principal and Interest Payments	0	0	0	0	0	0	0	0	0	0	0
12. Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0
13. Internal Cost Allocations	(5)	0	(5)	0	0	0	0	0	0	0	(5)
14. External Cost Recoveries	3,183	0	3,183	177	119	6,651	0	19	750	18	10,917
Total											

TABLE 8

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
CHANGES IN APPROPRIATED FUND BALANCES BY FUND - OPERATING AND ANCILLARY ONLY
(In thousands of dollars)

University of Waterloo

	Operating						Ancillary Enterprises			
	Repairs, Renovations, & Replace- ments	Purchase Order Commit- ments	Budget Appro- priations	Self Insur- ance	Unex- pected Pension Contri- butions	Other	Total	Repairs, Renovations, & Replace- ments	Purchase Order Commit- ments	Other
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	(11)									
1. Appropriation Reversals for the Year	122	107	8,330	0	0	0	8,559	548	0	0
2. Deduct: Expenses Included in this Year's Operations	68	694	4,768	0	0	0	5,530	2,309	0	0
3. Other	0	0	0	0	0	0	0	0	0	0
4. Net Variation in Appropriations for the Year	54	(587)	3,562	0	0	0	3,029	(1,761)	0	0
5. Balance - Beginning of Year	307	694	4,837	0	0	0	5,838	1,947	0	0
6. Balance - End of Year	361	107	8,399	0	0	0	8,867	186	0	0

WESTERN

TABLE 1

**FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
SUMMARY OF REVENUE, EXPENSES AND FUND BALANCE**
(in thousands of dollars)

University of Western Ontario

	General Expendable Funds				Restricted Expendable Funds			Total Expendable	Endowment
	Operating & Other (Non-Credit)		Ancillary		Sponsored Research	Trust	Capital		
	Unappropriated	Appropriated	Unappropriated	Appropriated					
1. Total Revenue	289,266	0	79,229	0	108,887	29,704	62,288	569,374	18,222
2. Total Expense	289,802	0	81,186	0	96,213	16,147	30,303	513,651	0
3. Lump Sum Payments	2,433	0	0	0	0	0	0	2,433	0
4. Net Revenue (Expense)	(2,969)	0	(1,957)	0	12,674	13,557	31,985	53,290	18,222
5. Interfund Transfers	(1,630)	0	(1,002)	0	4,452	(12,117)	9,198	(1,099)	1,099
6. Net Variation in Appropriations	2,323	(2,323)	0	0	0	0	0	0	0
7. Net Increase (Decrease) for the Year per COFO-UO Report	(2,276)	(2,323)	(2,959)	0	17,126	1,440	41,183	52,191	19,321
8. Net Reconciling Items	565	0	1,140	0	(17,126)	(7,004)	(34,353)	(56,778)	0
9. Balance - Beginning of the Year per Financial Statements	(1,947)	5,501	(10,118)	0	0	27,068	71,569	92,073	133,282
10. Balance - End of the Year per Financial Statements	(3,658)	3,178	(11,937)	0	0	21,504	78,399	87,486	152,603
Distribution of Balance - End of the Year									
11. Unrestricted	(3,658)	0	(18,870)	0	0	14,486	0	(6,042)	0
12. Internally Restricted	0	3,178	6,933	0	0	7,018	17,084	34,213	15,113
13. Investment in Capital Assets	0	0	0	0	0	0	61,315	61,315	0
14. Externally Restricted	0	0	0	0	0	0	0	0	137,490
Total	(3,658)	3,178	(11,937)	0	0	21,504	78,399	87,486	152,603

Note 1: In addition to the above revenue and expenses, \$3,851 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and for the most part were expended as salary payments to the members of academic staff who provided services.

Note 2: Sponsored research revenue includes \$40,404 thousand and sponsored research expense includes \$32,330 thousand related to research activities of Faculty members that took place in hospitals and research centres that are affiliated with the University of Western Ontario.

TABLE 2

**FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000**

REVENUE

(in thousands of dollars)

University of Western Ontario

Source	General Expendable Funds				Ancillary	Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			(1)		Sponsored Research			(8)	Capital		
	Operating	Other (Non-Credit)	Subtotal			All Excl. Medicine	Medicine	Subtotal				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)		
1. Government Grants and Contracts:												
a) Ontario MTCU												
(i) Basic Formula Grant	126,874	0	126,874	0	0	0	0	0	126,874	0		
(ii) Non-Formula Grants	10,229	151	10,380	0	0	0	0	6,398	16,776	0		
(iii) Other MTCU Grants and Contracts	0	0	0	126	74	0	74	690	37,825	1,039		
b) Other Ontario Government Grants and Contracts	1,893	1,046	2,939	37	7,545	2,890	10,435	26	13,437	0		
Total Ontario Grants and Contracts	138,996	1,197	140,193	163	7,619	2,890	10,509	716	194,912	1,039		
c) Federal	855	95	950	27	24,131	15,214	39,345	2,335	45,165	0		
d) Municipal	4	0	4	31	0	0	0	103	138	0		
e) Other	483	0	483	0	439	5,085	5,524	8	6,015	0		
2. Fees												
a) Tuition Fees	113,475	7,128	120,603	0	0	0	0	0	120,603	0		
b) Miscellaneous Fees	10,777	1,301	12,078	2,442	0	0	0	0	14,520	0		
3. Borrowings	0	0	0	0	0	0	0	0	13,925	0		
4. Donations and Non-Government Grants and Contracts	2,775	1,466	4,241	1,283	9,601	43,809	53,410	19,185	78,405	8,655		
5. Sales of Services and Products	0	0	0	73,111	0	0	0	0	73,111	0		
6. Investment Income	7,506	142	7,648	352	92	0	92	7,357	17,177	8,528		
7. Miscellaneous	3,066	0	3,066	1,820	7	0	7	0	5,403	0		
Total	277,937	11,329	289,266	79,229	41,889	66,998	108,887	29,704	569,374	18,222		

TABLE 3

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
SUMMARY OF EXPENSE BY FUND AND FUNCTIONAL AREA
(in thousands of dollars)

University of Western Ontario

Fund	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Excl. Medicine (1)	Medicine (2)	Sub-total (3)									
Operating	149,089	27,077	176,166	8,377	19,475	25,389	9,267	9,223	21,009	9,081	0	277,987
Other (Non-Credit)	11,037	778	11,815	0	0	0	0	0	0	0	0	11,815
Ancillary	0	0	0	0	0	0	0	0	0	0	81,186	81,186
Sponsored Research	38,492	57,721	96,213	0	0	0	0	0	0	0	0	96,213
Trust	5,477	982	6,459	0	1,274	6,878	0	0	0	1,536	0	16,147
Capital	0	0	0	0	0	0	0	0	30,303	0	0	30,303
Total	204,095	86,558	290,653	8,377	20,749	32,267	9,267	9,223	51,312	10,617	81,186	513,651

TABLE 4

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE
(in thousands of dollars)

University of Western Ontario

Object of Expense	Fund	General Expendable Funds				Restricted Expendable Funds					Total
		Operating	Other (Non- Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital	
						All Exd. Medicine	Medicine	Subtotal			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
1. Salaries and Wages:											
(i) Academic Ranks		85,778	2,130	87,908	0	908	1,449	2,357	1,938	0	92,203
(ii) Other Instruction & Research		9,634	0	9,634	0	4,746	12,540	17,286	0	0	26,920
(iii) Other Salaries & Wages		73,746	3,217	76,963	21,449	7,758	17,615	25,373	846	0	124,631
Total Salaries and Wages		169,158	5,347	174,505	21,449	13,412	31,604	45,016	2,784	0	243,754
2. Employee Benefits		40,859	712	41,571	3,087	1,587	2,506	4,093	269	0	49,020
Total Salaries and Benefits		210,017	6,059	216,076	24,536	14,999	34,110	49,109	3,053	0	292,774
3. Library Acquisitions		8,716	0	8,716	0	0	0	0	134	0	8,850
4. Equipment and Furniture Purchase, Rental and Maintenance		12,629	133	12,762	8,094	10,872	3,145	14,017	3,110	7,057	45,040
5. Operational Supplies and Expenses		24,358	4,365	28,723	34,876	7,630	18,561	26,191	3,047	0	92,637
6. Travel		9,734	738	10,472	0	3,293	1,401	4,694	379	0	15,545
7. Utilities		9,732	0	9,732	2,819	0	0	0	0	0	12,551
8. Renovations and Alterations		1,565	0	1,565	1,901	368	0	368	0	6,443	10,277
9. Externally Contracted Services		1,607	1	1,608	602	233	172	405	4	0	2,619
10. Scholarships, Bursaries, etc.		12,651	0	12,651	0	0	0	0	6,878	0	19,529
11. Principal and Interest Payments		0	0	0	5,949	0	0	0	0	2,525	8,474
12. Building, Land and Site Services		0	0	0	317	0	0	0	0	14,278	14,595
13. Internal Cost Allocations		(4,685)	964	(3,721)	2,292	1,097	332	1,429	0	0	0
14. External Cost Recoveries		(8,337)	(445)	(8,782)	0	0	0	0	(458)	0	(9,240)
Total		277,987	11,815	289,802	81,186	38,492	57,721	96,213	16,147	30,303	513,651

TABLE 5

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
SUMMARY OF EXPENSE FOR ALL FUNDS BY FUNCTIONAL AREA AND OBJECT OF EXPENSE
(in thousands of dollars)

University of Western Ontario

Functional Area	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Medicine Excl.	Medicine	Sub-total									
	Object of Expense	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Salaries and Wages:												
(i) Academic Ranks	84,885	7,318	92,203	0	0	0	0	0	0	0	0	92,203
(ii) Other Instruction & Research	14,277	12,643	26,920	0	0	0	0	0	0	0	0	26,920
(iii) Other Salaries & Wages	24,359	32,173	56,532	5,390	7,157	8,931	3,637	8,550	8,238	4,747	21,449	124,631
Total Salaries and Wages	123,521	52,134	175,655	5,390	7,157	8,931	3,637	8,550	8,238	4,747	21,449	243,754
2. Employee Benefits	27,563	7,387	34,950	1,251	1,752	2,096	774	2,083	1,881	1,146	3,087	49,020
Total Salaries and Benefits	151,084	59,521	210,605	6,641	8,909	11,027	4,411	10,633	10,119	5,893	24,536	292,774
3. Library Acquisitions	0	0	0	0	8,850	0	0	0	0	0	0	8,850
4. Equipment and Furniture Purchase, Rental and Maintenance	20,310	3,911	24,221	329	2,124	427	1,160	686	7,657	342	8,094	45,040
5. Operational Supplies and Expenses	22,691	19,912	42,603	1,225	776	1,274	2,128	2,166	4,144	3,645	34,676	92,637
6. Travel	10,020	2,885	12,905	244	91	562	274	602	73	787	0	15,545
7. Utilities	0	0	0	0	0	0	0	0	9,732	0	2,819	12,551
8. Renovations and Alterations	368	0	368	0	0	0	0	0	8,008	0	1,901	10,277
9. Externally Contracted Services	359	235	594	20	0	54	1,294	50	0	5	602	2,619
10. Scholarships, Bursaries, etc.	0	0	0	0	0	19,529	0	0	0	0	0	19,529
11. Principal and Interest Payments	0	0	0	0	0	0	0	0	2,525	0	5,949	8,474
12. Building, Land and Site Services	0	0	0	0	0	0	0	0	14,278	0	317	14,595
13. Internal Cost Allocations	2,009	384	2,393	71	0	1,362	0	(4,220)	(1,898)	0	2,292	0
14. External Cost Recoveries	(2,746)	(290)	(3,036)	(153)	(1)	(1,968)	0	(701)	(3,326)	(55)	0	(9,240)
Total	204,095	86,558	290,653	8,377	20,749	32,267	9,267	9,223	51,312	10,617	81,186	513,651

TABLE 6

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
EXPENSE - OPERATING
(in thousands of dollars)

University of Western Ontario

Object of Expense	Functional Area	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
		All Excl. Medicine	Medicine	Sub-total								
		(1)	(2)	(3)								
1.	Salaries and Wages:											
	(i) Academic Ranks - Full Time	68,317	2,310	70,627	0	0	0	0	0	0	0	70,627
	(ii) Academic Ranks - Part Time	11,896	3,255	15,151	0	0	0	0	0	0	0	15,151
	(iii) Other Instruction & Research - Full Time	0	0	0	0	0	0	0	0	0	0	0
	(iv) Other Instruction & Research - Part Time	9,531	103	9,634	0	0	0	0	0	0	0	9,634
	(v) Other Salaries & Wages - Full Time	7,319	12,731	20,050	3,837	6,767	2,546	2,072	7,523	6,104	2,952	51,851
	(vi) Other Salaries & Wages - Part Time	6,068	1,291	7,359	1,553	390	6,385	1,565	1,027	2,134	1,482	21,885
	Total Salaries and Wages	103,131	19,690	122,821	5,390	7,157	8,931	3,637	8,550	8,238	4,434	169,158
2.	Employee Benefits	25,187	4,750	29,937	1,251	1,752	2,096	774	2,083	1,881	1,085	40,859
	Total Salaries and Benefits	128,318	24,440	152,758	6,641	8,909	11,027	4,411	10,633	10,119	5,519	210,017
3.	Library Acquisitions	0	0	0	0	8,716	0	0	0	0	0	8,716
4.	Equipment and Furniture Purchase, Rental and Maintenance	7,373	728	8,101	329	984	427	1,160	686	600	342	12,629
5.	Operational Supplies and Expenses	9,533	629	10,162	1,225	776	1,274	2,128	2,166	4,144	2,483	24,358
6.	Travel	5,837	1,257	7,094	244	91	562	274	609	73	787	9,734
7.	Utilities	0	0	0	0	0	0	0	0	9,732	0	9,732
8.	Renovations and Alterations	0	0	0	0	0	0	0	0	1,565	0	1,565
9.	Externally Contracted Services	121	63	184	20	0	54	1,294	50	0	5	1,607
10.	Scholarships, Bursaries, etc.	0	0	0	0	0	12,651	0	0	0	0	12,651
11.	Principal and Interest Payments	0	0	0	0	0	0	0	0	0	0	0
12.	Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0
13.	Internal Cost Allocations	0	0	0	71	0	1,362	0	(4,220)	(1,898)	0	(4,685)
14.	External Cost Recoveries	(2,093)	(40)	(2,133)	(153)	(1)	(1,968)	0	(701)	(3,326)	(55)	(8,337)
	Total	149,089	27,077	176,166	8,377	19,475	25,389	9,267	9,223	21,009	9,081	277,987

TABLE 7

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000

EXPENSE - TRUST

(in thousands of dollars)

University of Western Ontario

Object of Expense	Functional Area		Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
			All Exd. Medicine	Medicine	Sub-total								
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)		
1. Salaries and Wages:													
(i) Academic Ranks	1,741	197	1,938	0	0	0	0	0	0	0	0	0	1,938
(ii) Other Instruction & Research	0	0	0	0	0	0	0	0	0	0	0	0	0
(iii) Other Salaries & Wages	353	180	533	0	0	0	0	0	0	0	0	313	846
Total Salaries and Wages	2,094	377	2,471	0	0	0	0	0	0	0	0	313	2,784
2. Employee Benefits	145	63	208	0	0	0	0	0	0	0	0	61	269
Total Salaries and Benefits	2,239	440	2,679	0	0	0	0	0	0	0	0	374	3,053
3. Library Acquisitions	0	0	0	0	134	0	0	0	0	0	0	0	134
4. Equipment and Furniture Purchase, Rental and Maintenance	1,951	19	1,970	0	1,140	0	0	0	0	0	0	0	3,110
5. Operational Supplies and Expenses	1,275	610	1,885	0	0	0	0	0	0	0	0	1,162	3,047
6. Travel	293	86	379	0	0	0	0	0	0	0	0	0	379
7. Utilities	0	0	0	0	0	0	0	0	0	0	0	0	0
8. Renovations and Alterations	0	0	0	0	0	0	0	0	0	0	0	0	0
9. Externally Contracted Services	4	0	4	0	0	0	0	0	0	0	0	0	4
10. Scholarships, Bursaries, etc.	0	0	0	0	0	6,878	0	0	0	0	0	0	6,878
11. Principal and Interest Payments	0	0	0	0	0	0	0	0	0	0	0	0	0
12. Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0	0	0
13. Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0	0	0	0
14. External Cost Recoveries	(285)	(173)	(458)	0	0	0	0	0	0	0	0	0	(458)
Total	5,477	982	6,459	0	1,274	6,878	0	0	0	0	0	1,536	16,147

TABLE 8

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
CHANGES IN APPROPRIATED FUND BALANCES BY FUND - OPERATING AND ANCILLARY ONLY
(in thousands of dollars)

University of Western Ontario

	Operating						Ancillary Enterprises					
	Repairs, Renovations, & Replace-ments		Purchase Order Commit-ments	Budget Appro-priations	Self Insur-ance	Unex-pended Pension Contri-butions	Other	Total	Repairs, Renovations, & Replace-ments	Purchase Order Commit-ments	Other	Total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
1. Appropriation Reversals for the Year	1,325	0	(2,560)	23	0	0	(1,212)	0	0	0	0	
2. Deduct: Expenses Included in this Year's Operations	1,316	0	0	42	0	0	1,358	0	0	0	0	
3. Other	207	0	0	40	0	0	247	0	0	0	0	
4. Net Variation in Appropriations for the Year	216	0	(2,560)	21	0	0	(2,323)	0	0	0	0	
5. Balance - Beginning of Year	3,622	0	982	897	0	0	5,501	0	0	0	0	
6. Balance - End of Year	3,838	0	(1,578)	918	0	0	3,178	0	0	0	0	

WILFRID LAURIER

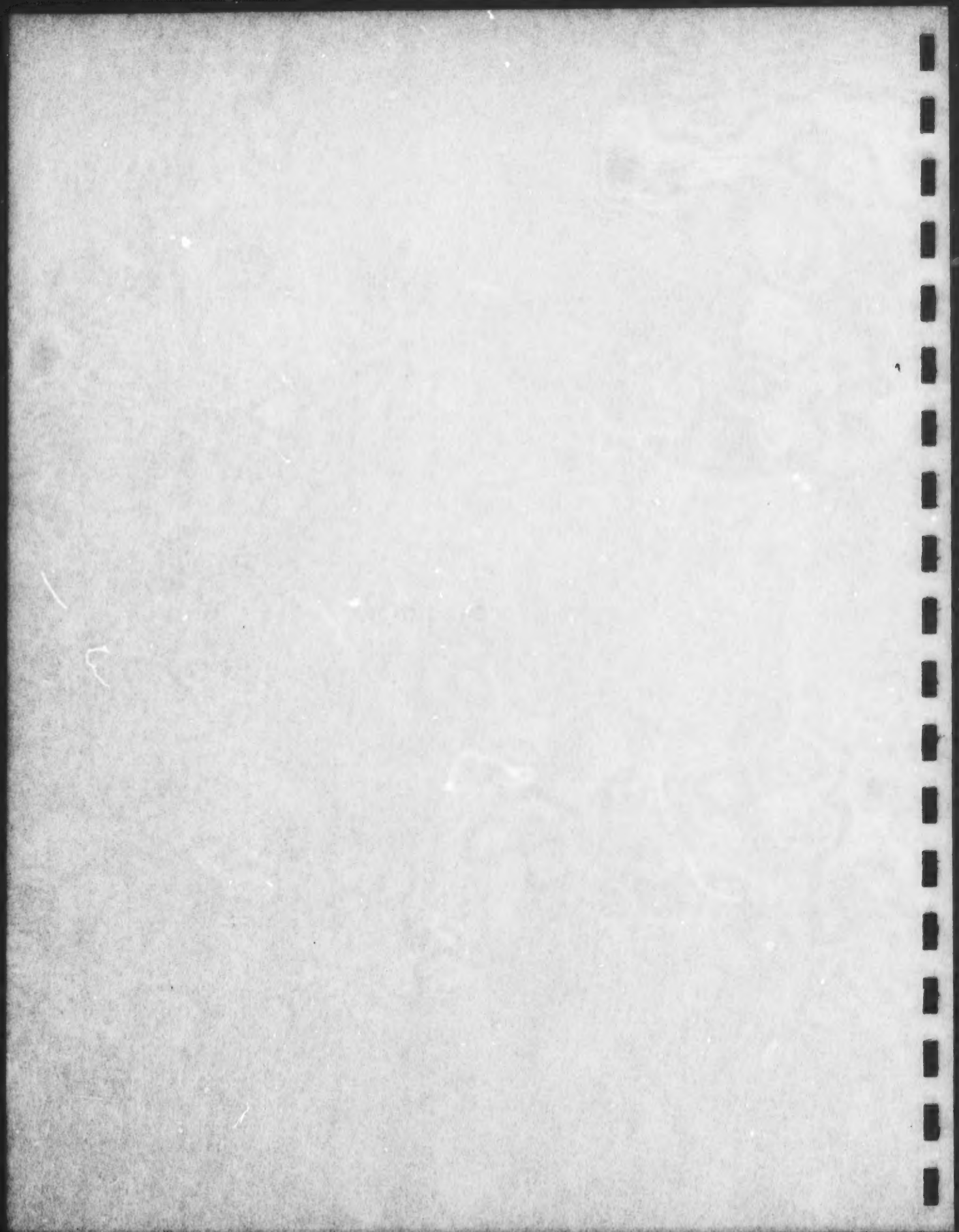


TABLE 1

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
SUMMARY OF REVENUE, EXPENSES AND FUND BALANCE
(in thousands of dollars)

Wilfrid Laurier University

	General Expendable Funds				Restricted Expendable Funds			Total Expendable	Endowment
	Operating & Other (Non-Credit)		Ancillary		Sponsored Research	Trust	Capital		
	Unappropriated (1)	Appropriated (2)	Unappropriated (3)	Appropriated (4)					
1. Total Revenue	69,250	0	16,919	0	3,810	5,855	18,052	113,886	1,140
2. Total Expense	69,155	0	17,452	0	3,176	2,352	14,291	106,426	0
3. Lump Sum Payments	258	0	0	0	0	0	0	258	0
4. Net Revenue (Expense)	(163)	0	(533)	0	634	3,503	3,761	7,202	1,140
5. Interfund Transfers	22	0	(236)	0	256	(2,048)	1,897	(109)	109
6. Net Variation in Appropriations	837	(837)	554	(554)	0	0	0	0	0
7. Net Increase (Decrease) for the Year per COFO-UO Report	696	(837)	(215)	(554)	890	1,455	5,658	7,093	1,249
8. Net Reconciling Items	(1,020)	0	215	0	(890)	(1,455)	(4,395)	(7,545)	0
9. Balance - Beginning of the Year per Financial Statements	(690)	3,982	0	1,095	0	0	25,801	30,188	15,626
10. Balance - End of the Year per Financial Statements	(1,014)	3,145	0	541	0	0	27,064	29,736	16,875
Distribution of Balance - End of the Year									
11. Unrestricted	(1,014)	0	0	0	0	0	(2,219)	(3,233)	0
12. Internally Restricted	0	3,145	0	541	0	0	330	4,016	5,298
13. Investment in Capital Assets	0	0	0	0	0	0	28,953	28,953	0
14. Externally Restricted	0	0	0	0	0	0	0	0	11,577
Total	(1,014)	3,145	0	541	0	0	27,064	29,736	16,875

TABLE 2

**FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000**

REVENUE

(in thousands of dollars)

Wilfrid Laurier University

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		All Exd. Medicine	Medicine	Subtotal				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	29,576	0	29,576	0	0	0	0	0	29,576	0	
(ii) Non-Formula Grants	3,153	0	3,153	180	0	0	0	179	883	4,395	
(iii) Other MTCU Grants and Contracts	0	0	0	0	0	0	0	335	6,300	6,635	
b) Other Ontario Government Grants and Contracts	0	0	0	0	752	0	752	0	0	752	
Total Ontario Grants and Contracts	32,729	0	32,729	180	752	0	752	514	7,183	41,358	
c) Federal	0	0	0	0	2,215	0	2,215	0	0	2,215	
d) Municipal	0	0	0	0	0	0	0	0	0	0	
e) Other	0	0	0	0	0	0	0	0	0	0	
2. Fees											
a) Tuition Fees	32,858	0	32,858	0	0	0	0	0	0	32,858	
b) Miscellaneous Fees	2,016	495	2,511	6,902	0	0	0	0	0	9,413	
3. Borrowings	0	0	0	0	0	0	0	0	10,867	10,867	
4. Donations and Non-Government Grants and Contracts	0	0	0	0	843	0	843	4,163	0	5,006	
5. Sales of Services and Products	0	0	0	9,060	0	0	0	0	0	9,060	
6. Investment Income	973	0	973	0	0	0	0	841	2	1,816	
7. Miscellaneous	179	0	179	777	0	0	0	337	0	1,293	
Total	68,755	495	69,250	16,919	3,810	0	3,810	5,855	18,052	113,886	
Total										1,140	

TABLE 3

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
SUMMARY OF EXPENSE BY FUND AND FUNCTIONAL AREA
(in thousands of dollars)

Wilfrid Laurier University

Fund	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Exd. Medicine	Medicine	Sub-total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Operating	37,384	0	37,384	4,777	4,046	6,660	3,541	3,851	5,968	2,282	0	68,509
Other (Non-Credit)	646	0	646	0	0	0	0	0	0	0	0	646
Ancillary	0	0	0	0	0	0	0	0	0	0	17,452	17,452
Sponsored Research	3,176	0	3,176	0	0	0	0	0	0	0	0	3,176
Trust	800	0	800	0	25	1,276	0	20	35	196	0	2,352
Capital	0	0	0	0	0	0	0	0	14,291	0	0	14,291
Total	42,006	0	42,006	4,777	4,071	7,936	3,541	3,871	20,294	2,478	17,452	106,426

TABLE 4

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE
(in thousands of dollars)

Wilfrid Laurier University

Object of Expense	Fund	General Expendable Funds				Restricted Expendable Funds						Total
		Operating	Other (Non-Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital		
						All Exd. Medicine	Medicine	Subtotal				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)			
1. Salaries and Wages:												
(i) Academic Ranks		25,474	0	25,474	0	120	0	120	47	0	25,641	
(ii) Other Instruction & Research		1,690	0	1,690	0	721	0	721	151	0	2,562	
(iii) Other Salaries & Wages		19,098	242	19,340	3,741	0	0	0	236	0	23,317	
Total Salaries and Wages		46,262	242	46,504	3,741	841	0	841	434	0	51,520	
2. Employee Benefits		5,445	28	5,473	447	54	0	54	24	0	5,998	
Total Salaries and Benefits		51,707	270	51,977	4,188	895	0	895	458	0	57,518	
3. Library Acquisitions		1,475	0	1,475	0	0	0	0	0	0	1,475	
4. Equipment and Furniture Purchase, Rental and Maintenance		2,012	2	2,014	615	1,076	0	1,076	212	478	4,395	
5. Operational Supplies and Expenses		8,218	209	8,427	8,195	763	0	763	764	0	18,150	
6. Travel		1,101	15	1,116	0	442	0	442	12	0	1,570	
7. Utilities		1,426	0	1,426	780	0	0	0	0	0	2,206	
8. Renovations and Alterations		178	0	178	141	0	0	0	0	1,008	1,327	
9. Externally Contracted Services		616	148	764	312	0	0	0	97	0	1,173	
10. Scholarships, Bursaries, etc.		3,882	2	3,884	0	0	0	0	809	0	4,693	
11. Principal and Interest Payments		318	0	318	3,111	0	0	0	0	0	3,429	
12. Building, Land and Site Services		0	0	0	0	0	0	0	0	12,805	12,805	
13. Internal Cost Allocations		(109)	0	(109)	109	0	0	0	0	0	0	
14. External Cost Recoveries		(2,315)	0	(2,315)	0	0	0	0	0	0	(2,315)	
Total		68,509	646	69,155	17,452	3,176	0	3,176	2,352	14,291	106,426	

TABLE 5

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
SUMMARY OF EXPENSE FOR ALL FUNDS BY FUNCTIONAL AREA AND OBJECT OF EXPENSE
(in thousands of dollars)

Wilfrid Laurier University

Object of Expense	Functional Area	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
		Medicine		Sub-total									
		All Excl. Medicine	(2)										
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)		
1. Salaries and Wages:													
(i) Academic Ranks		25,641	0	25,641	0	0	0	0	0	0	0	0	25,641
(ii) Other Instruction & Research		2,562	0	2,562	0	0	0	0	0	0	0	0	2,562
(iii) Other Salaries & Wages		4,977	0	4,977	2,681	2,048	2,424	1,426	2,494	2,181	1,345	3,741	23,317
Total Salaries and Wages		33,180	0	33,180	2,681	2,048	2,424	1,426	2,494	2,181	1,345	3,741	51,520
2. Employee Benefits		3,283	0	3,283	445	287	287	187	300	587	175	447	5,998
Total Salaries and Benefits		36,463	0	36,463	3,126	2,335	2,711	1,613	2,794	2,768	1,520	4,188	57,518
3. Library Acquisitions		0	0	0	0	1,475	0	0	0	0	0	0	1,475
4. Equipment and Furniture Purcha ³ , Rental and Maintenance		1,786	0	1,786	163	104	67	922	56	650	32	615	4,395
5. Operational Supplies and Expenses		3,501	0	3,501	1,449	190	951	1,024	798	1,200	841	8,196	18,150
6. Travel		834	0	834	155	22	336	20	82	11	110	0	1,570
7. Utilities		0	0	0	0	0	0	0	0	1,426	0	780	2,208
8. Renovations and Alterations		0	0	0	0	0	0	0	0	1,186	0	141	1,327
9. Externally Contracted Services		337	0	337	51	1	16	27	103	328	0	312	1,173
10. Scholarships, Bursaries, etc.		2	0	2	0	0	4,691	0	0	0	0	0	4,693
11. Principal and Interest Payments		79	0	79	0	0	0	0	239	0	0	3,111	3,429
12. Building, Land and Site Services		0	0	0	0	0	0	0	0	12,805	0	0	12,805
13. Internal Cost Allocations		0	0	0	0	0	0	0	(109)	0	0	109	0
14. External Cost Recoveries		(996)	0	(996)	(167)	(56)	(836)	(65)	(92)	(78)	(25)	0	(2,315)
Total		42,006	0	42,006	4,777	4,071	7,936	3,541	3,871	20,294	2,478	17,452	106,426

TABLE 6

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000

EXPENSE - OPERATING

(in thousands of dollars)

Wilfrid Laurier University

Object of Expense	Functional Area		Instruction and Research				Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
			All Exd. Medicine	Medicine	Sub-total	Academic Support							
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)		
1. Salaries and Wages:													
(i) Academic Ranks - Full Time	22,369	0	22,369	0	0	0	0	0	0	0	0	22,369	
(ii) Academic Ranks - Part Time	3,105	0	3,105	0	0	0	0	0	0	0	0	3,105	
(iii) Other Instruction & Research - Full Time	0	0	0	0	0	0	0	0	0	0	0	0	
(iv) Other Instruction & Research - Part Time	1,690	0	1,690	0	0	0	0	0	0	0	0	1,690	
(v) Other Salaries & Wages - Full Time	3,960	0	3,960	2,376	1,822	1,737	1,240	2,323	2,002	1,174	16,634		
(vi) Other Salaries & Wages - Part Time	775	0	775	305	226	451	186	171	179	171	2,464		
Total Salaries and Wages	31,899	0	31,899	2,681	2,048	2,188	1,426	2,494	2,181	1,345	46,262		
2. Employee Benefits	3,194	0	3,194	445	287	270	187	300	587	175	5,445		
Total Salaries and Benefits	35,093	0	35,093	3,126	2,335	2,458	1,613	2,794	2,768	1,520	51,707		
3. Library Acquisitions	0	0	0	0	1,475	0	0	0	0	0	1,475		
4. Equipment and Furniture Purchase, Rental and Maintenance	532	0	532	163	79	56	922	56	172	32	2,012		
5. Operational Supplies and Expenses	2,207	0	2,207	1,449	190	760	1,024	778	1,165	645	8,218		
6. Travel	377	0	377	155	22	324	20	82	11	110	1,101		
7. Utilities	0	0	0	0	0	0	0	0	1,426	0	1,426		
8. Renovations and Alterations	0	0	0	0	0	0	0	0	178	0	178		
9. Externally Contracted Services	92	0	92	51	1	16	27	103	326	0	616		
10. Scholarships, Bursaries, etc.	0	0	0	0	0	3,882	0	0	0	0	3,882		
11. Principal and Interest Payments	79	0	79	0	0	0	0	239	0	0	318		
12. Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0		
13. Internal Cost Allocations	0	0	0	0	0	0	0	(109)	0	0	(109)		
14. External Cost Recoveries	(996)	0	(996)	(167)	(56)	(836)	(65)	(92)	(78)	(25)	(2,315)		
Total	37,384	0	37,384	4,777	4,046	6,660	3,541	3,851	5,968	2,282	68,509		

TABLE 7

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000

EXPENSE - TRUST

(in thousands of dollars)

Wilfrid Laurier University

Functional Area Object of Expense	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
	All Excl. Medicine	Medicine	Sub-total								
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Salaries and Wages:											
(i) Academic Ranks	47	0	47	0	0	0	0	0	0	0	47
(ii) Other Instruction & Research	151	0	151	0	0	0	0	0	0	0	151
(iii) Other Salaries & Wages	0	0	0	0	0	236	0	0	0	0	236
Total Salaries and Wages	198	0	198	0	0	236	0	0	0	0	434
2. Employee Benefits	7	0	7	0	0	17	0	0	0	0	24
Total Salaries and Benefits	205	0	205	0	0	253	0	0	0	0	458
3. Library Acquisitions	0	0	0	0	0	0	0	0	0	0	0
4. Equipment and Furniture Purchase, Rental and Maintenance	176	0	176	0	25	11	0	0	0	0	212
5. Operational Supplies and Expenses	322	0	322	0	0	191	0	20	35	196	764
6. Travel	0	0	0	0	0	12	0	0	0	0	12
7. Utilities	0	0	0	0	0	0	0	0	0	0	0
8. Renovations and Alterations	0	0	0	0	0	0	0	0	0	0	0
9. Externally Contracted Services	97	0	97	0	0	0	0	0	0	0	97
10. Scholarships, Bursaries, etc.	0	0	0	0	0	809	0	0	0	0	809
11. Principal and Interest Payments	0	0	0	0	0	0	0	0	0	0	0
12. Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0
13. Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0	0
14. External Cost Recoveries	0	0	0	0	0	0	0	0	0	0	0
Total	800	0	800	0	25	1,276	0	20	35	196	2,352

TABLE 8

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
CHANGES IN APPROPRIATED FUND BALANCES BY FUND - OPERATING AND ANCILLARY ONLY
(in thousands of dollars)

Wilfrid Laurier University

	Operating						Ancillary Enterprises				Total
	Repairs, Renovations, & Replace- ments	Purchase Order Commit- ments	Budget Appro- priations	Self Insur- ance	Unex- pended Pension Contri- butions	Other	Total	Repairs, Renovations, & Replace- ments	Purchase Order Commit- ments	Other	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Appropriation Reversals for the Year	0	0	255	0	0	0	241	(554)	0	0	(554)
2. Deduct: Expenses Included in this Year's Operations	0	0	851	0	0	0	851	0	0	0	0
3. Other	0	0	0	0	0	0	0	0	0	0	0
4. Net Variation in Appropriations for the Year	0	0	(596)	0	0	0	(837)	(554)	0	0	(554)
5. Balance - Beginning of Year	0	0	1,094	0	0	2,888	3,982	1,095	0	0	1,095
6. Balance - End of Year	0	0	498	0	0	2,647	3,145	541	0	0	541

WINDSOR

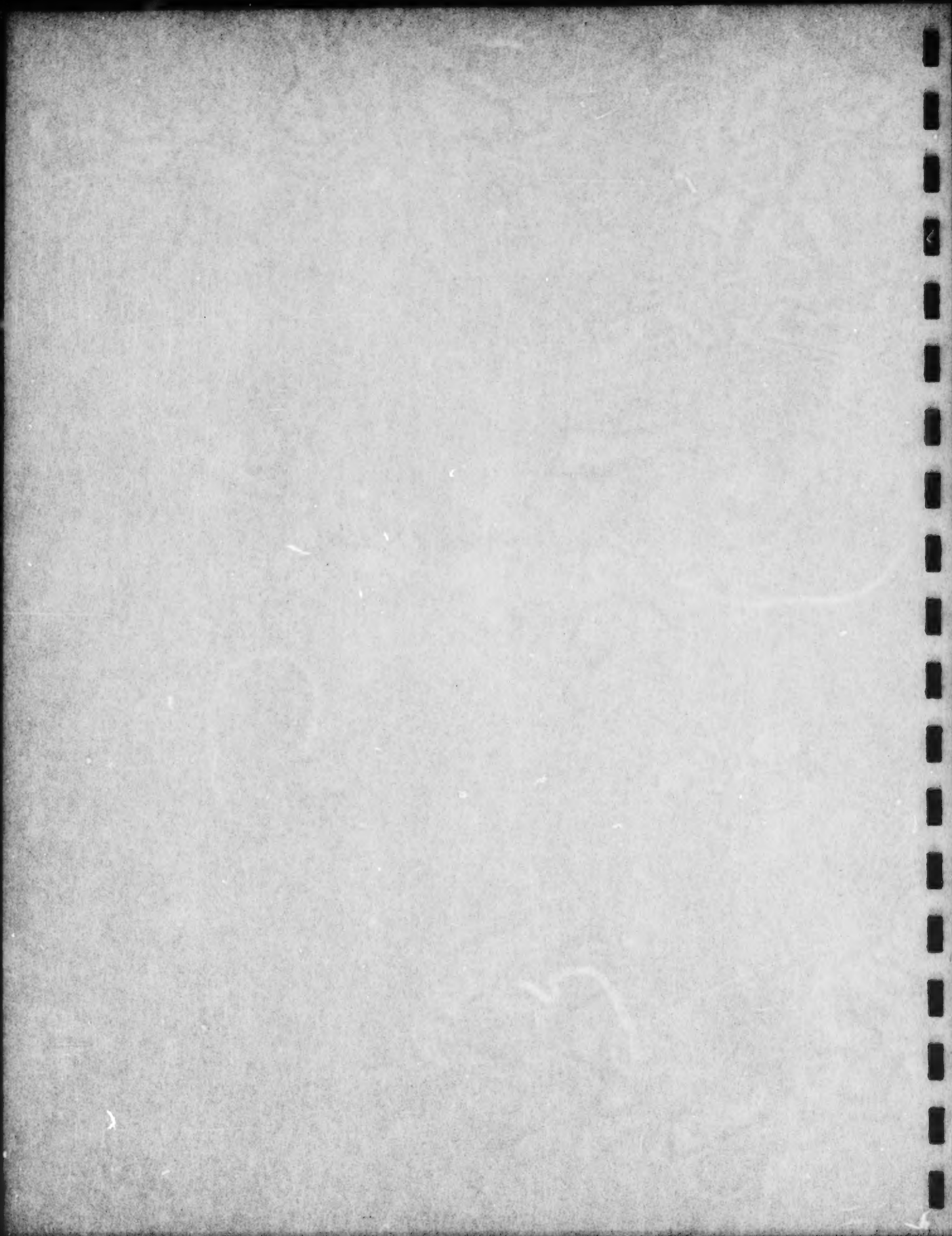


TABLE 1

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
SUMMARY OF REVENUE, EXPENSES AND FUND BALANCE
(in thousands of dollars)

University of Windsor

	General Expendable Funds				Restricted Expendable Funds			Total Expendable	Endowment
	Operating & Other (Non-Credit)		Ancillary		Sponsored Research	Trust	Capital		
	Unappro- priated (1)	Appro- priated (2)	Unappro- priated (3)	Appro- priated (4)					
1. Total Revenue	115,340	0	19,518	0	10,866	6,060	2,514	154,298	1,892
2. Total Expense	114,598	0	19,101	0	10,099	4,209	6,106	154,113	0
3. Lump Sum Payments	0	0	0	0	0	0	0	0	0
4. Net Revenue (Expense)	742	0	417	0	767	1,851	(3,592)	185	1,892
5. Interfund Transfers	(2,527)	0	(250)	0	577	(2,200)	2,545	(1,855)	1,855
6. Net Variation in Appropriations	1,790	(1,790)	(167)	167	0	0	0	0	0
7. Net Increase (Decrease) for the Year per COFO-UJO Report	5	(1,790)	0	167	1,344	(349)	(1,047)	(1,670)	3,747
8. Net Reconciling Items	0	0	0	0	(1,344)	349	4,007	3,012	0
9. Balance - Beginning of the Year per Financial Statements	0	11,441	0	745	0	0	33,665	45,851	19,366
10. Balance - End of the Year per Financial Statements	5	9,651	0	912	0	0	36,625	47,193	23,113
Distribution of Balance - End of the Year									
11. Unrestricted	5	0	0	0	0	0	0	5	0
12. Internally Restricted	0	9,651	0	912	0	0	0	10,563	7,346
13. Investment in Capital Assets	0	0	0	0	0	0	36,625	36,625	0
14. Externally Restricted	0	0	0	0	0	0	0	0	15,767
Total	5	9,651	0	912	0	0	36,625	47,193	23,113

TABLE 2

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000

REVENUE

(in thousands of dollars)

University of Windsor

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		All Excl. Medicine	Medicine	Subtotal				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	56,380	0	56,380	0	0	0	0	0	56,380	0	
(ii) Non-Formula Grants	5,141	0	5,141	137	0	0	0	1,906	7,184	0	
(iii) Other MTCU Grants and Contracts	0	0	0	0	0	0	419	0	419	85	
b) Other Ontario Government Grants and Contracts	0	0	0	0	2,737	0	2,737	0	2,737	0	
Total Ontario Grants and Contracts	61,521	0	61,521	137	2,737	0	2,737	419	66,720	85	
c) Federal	0	0	0	0	6,263	0	6,263	293	6,556	0	
d) Municipal	0	0	0	0	9	0	9	0	9	0	
e) Other	0	0	0	0	72	0	72	0	72	0	
2. Fees											
a) Tuition Fees	45,630	0	45,630	0	0	0	0	0	45,630	0	
b) Miscellaneous Fees	3,619	0	3,619	8,498	0	0	0	0	12,117	0	
3. Borrowings	0	0	0	0	0	0	0	0	0	0	
4. Donations and Non-Government Grants and Contracts	0	0	0	0	1,785	0	1,785	2,377	4,724	1,448	
5. Sales of Services and Products	0	0	0	10,433	0	0	0	0	10,433	0	
6. Investment Income	1,084	0	1,084	0	0	0	0	1,222	2,352	359	
7. Miscellaneous	3,297	189	3,486	450	0	0	0	1,749	5,685	0	
Total	115,151	189	115,340	19,518	10,866	0	10,866	6,060	154,298	1,892	

TABLE 3

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
SUMMARY OF EXPENSE BY FUND AND FUNCTIONAL AREA
(in thousands of dollars)

University of Windsor

Fund	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Exd. Medicine	Medicine	Sub-total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Operating	59,744	0	59,744	7,527	8,908	10,345	5,830	6,603	14,207	1,313	0	114,477
Other (Non-Credit)	121	0	121	0	0	0	0	0	0	0	0	121
Ancillary	0	0	0	0	0	0	0	0	0	0	19,101	19,101
Sponsored Research	10,099	0	10,099	0	0	0	0	0	0	0	0	10,099
Trust	2,943	0	2,943	0	0	1,266	0	0	0	0	0	4,209
Capital	0	0	0	0	0	0	0	0	6,106	0	0	6,106
Total	72,907	0	72,907	7,527	8,908	11,611	5,830	6,603	20,313	1,313	19,101	154,113

TABLE 4

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE
(in thousands of dollars)

University of Windsor

Object of Expense	Fund	General Expendable Funds				Restricted Expendable Funds					Total
		Operating	Other (Non- Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital	
						All Exd. Medicine	Medicine	Subtotal			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
1. Salaries and Wages:											
(i) Academic Ranks	34,105	0	34,105	0	141	0	141	5	0	34,251	
(ii) Other Instruction & Research	5,562	0	5,562	0	4,115	0	4,115	150	0	9,827	
(iii) Other Salaries & Wages	30,499	48	30,547	4,744	704	0	704	818	0	36,813	
Total Salaries and Wages	70,166	48	70,214	4,744	4,960	0	4,960	973	0	80,891	
2. Employee Benefits	13,379	0	13,379	653	395	0	395	49	0	14,476	
Total Salaries and Benefits	83,545	48	83,593	5,397	5,355	0	5,355	1,022	0	95,367	
3. Library Acquisitions	3,762	0	3,762	0	0	0	0	0	0	3,762	
4. Equipment and Furniture Purchase, Rental and Maintenance	5,906	0	5,906	606	2,066	0	2,066	286	475	9,339	
5. Operational Supplies and Expenses	9,915	71	9,986	9,249	1,616	0	1,616	1,554	412	22,817	
6. Travel	1,796	2	1,798	0	1,058	0	1,058	81	0	2,937	
7. Utilities	3,530	0	3,530	1,489	0	0	0	0	0	5,019	
8. Renovations and Alterations	1,802	0	1,802	400	0	0	0	0	2,386	4,588	
9. Externally Contracted Services	0	0	0	126	0	0	0	0	0	126	
10. Scholarships, Bursaries, etc.	3,497	0	3,497	0	4	0	4	1,266	0	4,767	
11. Principal and Interest Payments	724	0	724	1,834	0	0	0	0	2,649	5,207	
12. Building, Land and Site Services	0	0	0	0	0	0	0	0	184	184	
13. Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0	
14. External Cost Recoveries	0	0	0	0	0	0	0	0	0	0	
Total	114,477	121	114,598	19,101	10,099	0	10,099	4,209	6,106	154,113	

TABLE 5

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
SUMMARY OF EXPENSE FOR ALL FUNDS BY FUNCTIONAL AREA AND OBJECT OF EXPENSE
(in thousands of dollars)

University of Windsor

Object of Expense	Functional Area	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
		All Excl. Medicine	Medicine	Sub-total									
1.	Salaries and Wages:												
	(i) Academic Ranks	34,251	0	34,251	0	0	0	0	0	0	0	0	34,251
	(ii) Other Instruction & Research	9,827	0	9,827	0	0	0	0	0	0	0	0	9,827
	(iii) Other Salaries & Wages	7,435	0	7,435	3,817	3,802	4,333	3,396	2,891	5,577	818	4,744	36,813
	Total Salaries and Wages	51,513	0	51,513	3,817	3,802	4,333	3,396	2,891	5,577	818	4,744	80,891
2.	Employee Benefits	7,977	0	7,977	1,353	756	613	599	941	1,415	169	653	14,476
	Total Salaries and Benefits	59,490	0	59,490	5,170	4,558	4,946	3,995	3,832	6,992	987	5,397	95,367
3.	Library Acquisitions	0	0	0	0	3,762	0	0	0	0	0	0	3,762
4.	Equipment and Furniture Purchase, Rental and Maintenance	4,814	0	4,814	258	310	216	1,511	162	1,376	86	606	9,339
5.	Operational Supplies and Expenses	6,801	0	6,801	1,856	240	549	270	2,273	1,383	196	9,249	22,817
6.	Travel	1,798	0	1,798	243	38	413	54	336	11	44	0	2,937
7.	Utilities	0	0	0	0	0	0	0	0	3,530	0	1,489	5,019
8.	Renovations and Alterations	0	0	0	0	0	0	0	0	4,188	0	400	4,588
9.	Externally Contracted Services	0	0	0	0	0	0	0	0	0	0	126	126
10.	Scholarships, Bursaries, etc.	4	0	4	0	0	4,763	0	0	0	0	0	4,767
11.	Principal and Interest Payments	0	0	0	0	0	724	0	0	2,649	0	1,834	5,207
12.	Building, Land and Site Services	0	0	0	0	0	0	0	0	184	0	0	184
13.	Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0	0	0
14.	External Cost Recoveries	0	0	0	0	0	0	0	0	0	0	0	0
	Total	72,907	0	72,907	7,527	8,908	11,611	5,830	6,603	20,313	1,313	19,101	154,113

TABLE 6

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000

EXPENSE - OPERATING

(in thousands of dollars)

University of Windsor

Object of Expense	Functional Area	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
		All Exd. Medicine	Medicine	Sub-total								
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1.	Salaries and Wages:											
	(i) Academic Ranks - Full Time	32,256	0	32,256	0	0	0	0	0	0	0	32,256
	(ii) Academic Ranks - Part Time	1,849	0	1,849	0	0	0	0	0	0	0	1,849
	(iii) Other Instruction & Research - Full Time	2,199	0	2,199	0	0	0	0	0	0	0	2,199
	(iv) Other Instruction & Research - Part Time	3,363	0	3,363	0	0	0	0	0	0	0	3,363
	(v) Other Salaries & Wages - Full Time	5,435	0	5,435	3,596	3,562	2,239	3,123	2,747	5,232	817	26,751
	(vi) Other Salaries & Wages - Part Time	430	0	430	221	240	2,094	273	144	345	1	3,748
	Total Salaries and Wages	45,532	0	45,532	3,817	3,802	4,333	3,396	2,891	5,577	818	70,166
2.	Employee Benefits	7,533	0	7,533	1,353	756	613	599	941	1,415	169	13,379
	Total Salaries and Benefits	53,065	0	53,065	5,170	4,558	4,946	3,995	3,832	6,992	987	83,545
3.	Library Acquisitions	0	0	0	0	3,762	0	0	0	0	0	3,762
4.	Equipment and Furniture Purchase, Rental and Maintenance	2,462	0	2,462	258	310	216	1,511	162	901	86	5,908
5.	Operational Supplies and Expenses	3,560	0	3,560	1,856	240	549	270	2,273	971	196	9,915
6.	Travel	657	0	657	243	38	413	54	336	11	44	1,796
7.	Utilities	0	0	0	0	0	0	0	0	3,530	0	3,530
8.	Renovations and Alterations	0	0	0	0	0	0	0	0	1,802	0	1,802
9.	Externally Contracted Services	0	0	0	0	0	0	0	0	0	0	0
10.	Scholarships, Bursaries, etc.	0	0	0	0	0	3,497	0	0	0	0	3,497
11.	Principal and Interest Payments	0	0	0	0	0	724	0	0	0	0	724
12.	Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0
13.	Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0	0
14.	External Cost Recoveries	0	0	0	0	0	0	0	0	0	0	0
	Total	59,744	0	59,744	7,527	8,908	10,345	5,830	6,603	14,207	1,313	114,477

TABLE 7

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000

EXPENSE - TRUST

(In thousands of dollars)

University of Windsor

Object of Expense	Functional Area	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
		All Exd. Medicine	Medicine	Sub-total								
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Salaries and Wages:												
(i) Academic Ranks		5	0	5	0	0	0	0	0	0	0	5
(ii) Other Instruction & Research		150	0	150	0	0	0	0	0	0	0	150
(iii) Other Salaries & Wages		818	0	818	0	0	0	0	0	0	0	818
Total Salaries and Wages		973	0	973	0	0	0	0	0	0	0	973
2. Employee Benefits		49	0	49	0	0	0	0	0	0	0	49
Total Salaries and Benefits		1,022	0	1,022	0	0	0	0	0	0	0	1,022
3. Library Acquisitions		0	0	0	0	0	0	0	0	0	0	0
4. Equipment and Furniture Purchase, Rental and Maintenance		286	0	286	0	0	0	0	0	0	0	286
5. Operational Supplies and Expenses		1,554	0	1,554	0	0	0	0	0	0	0	1,554
6. Travel		81	0	81	0	0	0	0	0	0	0	81
7. Utilities		0	0	0	0	0	0	0	0	0	0	0
8. Renovations and Alterations		0	0	0	0	0	0	0	0	0	0	0
9. Externally Contracted Services		0	0	0	0	0	0	0	0	0	0	0
10. Scholarships, Bursaries, etc.		0	0	0	0	0	1,266	0	0	0	0	1,266
11. Principal and Interest Payments		0	0	0	0	0	0	0	0	0	0	0
12. Building, Land and Site Services		0	0	0	0	0	0	0	0	0	0	0
13. Internal Cost Allocations		0	0	0	0	0	0	0	0	0	0	0
14. External Cost Recoveries		0	0	0	0	0	0	0	0	0	0	0
Total		2,943	0	2,943	0	0	1,266	0	0	0	0	4,209

TABLE 8

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000

CHANGES IN APPROPRIATED FUND BALANCES BY FUND - OPERATING AND ANCILLARY ONLY
(In thousands of dollars)

University of Windsor

	Operating						Ancillary Enterprises				Total
	Repairs, Renovations, & Replace- ments	Purchase Order Commit- ments	Budget Appro- priations	Self Insur- ance	Unex- pended Pension Contri- butions	Other	Total	Repairs, Renovations, & Replace- ments	Purchase Order Commit- ments	Other	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Appropriation Reversals for the Year	0	4,230	4,857	0	0	1,213	10,300	39	0	0	39
2. Deduct: Expenses Included in this Year's Operations	0	3,421	2,687	0	0	5,982	12,090	(128)	0	0	(128)
3. Other	0	0	0	0	0	0	0	0	0	0	0
4. Net Variation in Appropriations for the Year	0	809	2,170	0	0	(4,766)	(1,790)	167	0	0	167
5. Balance - Beginning of Year	0	3,421	2,687	200	0	5,133	11,441	745	0	0	745
6. Balance - End of Year	0	4,230	4,857	200	0	364	9,651	912	0	0	912

YORK

TABLE 1

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
SUMMARY OF REVENUE, EXPENSES AND FUND BALANCE
(in thousands of dollars)

York University

	General Expendable Funds				Restricted Expendable Funds			Total Expendable	Endowment
	Operating & Other (Non-Credit)		Ancillary		Sponsored Research	Trust	Capital		
	Unappropriated	Appropriated	Unappropriated	Appropriated					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
1. Total Revenue	355,429	0	43,220	0	28,914	9,374	72,163	509,100	13,065
2. Total Expense	342,887	0	36,856	0	22,567	7,806	16,764	426,880	0
3. Lump Sum Payments	1,266	0	0	0	0	0	0	1,266	0
4. Net Revenue (Expense)	11,276	0	6,364	0	6,347	1,568	55,399	80,954	13,065
5. Interfund Transfers	(9,030)	0	(4,448)	0	0	(1,034)	12,114	(2,398)	2,398
6. Net Variation in Appropriations	(2,144)	2,144	0	0	0	0	0	0	0
7. Net Increase (Decrease) for the Year per COFO-UO Report	102	2,144	1,916	0	6,347	534	67,513	78,556	15,463
8. Net Reconciling Items	1,123	0	1,373	0	(6,347)	(859)	(58,212)	(62,922)	0
9. Balance - Beginning of the Year per Financial Statements	(28,951)	13,502	(12,109)	0	0	325	40,583	13,350	89,968
10. Balance - End of the Year per Financial Statements	(27,726)	15,646	(8,820)	0	0	0	49,884	28,984	105,431
Distribution of Balance - End of the Year									
11. Unrestricted	(27,726)	0	(8,820)	0	0	0	(23,924)	(60,470)	0
12. Internally Restricted	0	15,646	0	0	0	0	7,125	22,771	4,554
13. Investment in Capital Assets	0	0	0	0	0	0	66,683	66,683	0
14. Externally Restricted	0	0	0	0	0	0	0	0	100,877
Total	(27,726)	15,646	(8,820)	0	0	0	49,884	28,984	105,431

TABLE 2

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000

REVENUE

(in thousands of dollars)

York University

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating		Subtotal	Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)			All Ex.J. Medicine	Medicine	Subtotal				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	148,385	0	148,385	0	0	0	0	0	0	148,385	0
(ii) Non-Formula Grants	20,061	0	20,061	485	0	0	0	8,007	0	28,553	0
(iii) Other MTCU Grants and Contracts	2,938	0	2,938	0	131	0	131	120	53,990	57,179	4,545
b) Other Ontario Government Grants and Contracts	525	0	525	0	5,320	0	5,320	12	6,487	12,344	0
Total Ontario Grants and Contracts	171,909	0	171,909	485	5,451	0	5,451	132	68,484	246,461	4,545
2. Fees											
a) Tuition Fees	138,968	16,150	155,118	0	0	0	0	0	0	155,118	0
b) Miscellaneous Fees	18,882	0	18,882	531	0	0	0	0	312	19,725	0
3. Borrowings	0	0	0	0	0	0	0	0	0	0	0
4. Donations and Non-Government Grants and Contracts	3,535	200	3,735	3	3,181	0	3,181	1,667	1,875	10,461	6,307
5. Sales of Services and Products	0	0	0	41,984	0	0	0	0	0	41,984	0
6. Investment Income	4,288	18	4,306	129	0	0	0	4,731	885	10,051	2,213
7. Miscellaneous	358	24	382	88	0	0	0	2,805	294	3,569	0
Total	338,494	16,935	355,429	43,220	28,914	0	28,914	9,374	72,163	509,100	13,065

TABLE 3

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
SUMMARY OF EXPENSE BY FUND AND FUNCTIONAL AREA
(in thousands of dollars)

York University

Functional Area Fund	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Excl. Medicine (1)	Medicine (2)	Sub- total (3)									
Operating	197,433	0	197,433	15,302	20,025	36,216	10,736	15,052	29,376	5,194	0	329,334
Other (Non-Credit)	13,553	0	13,553	0	0	0	0	0	0	0	0	13,553
Ancillary	0	0	0	0	0	0	0	0	0	0	36,856	36,856
Sponsored Research	22,567	0	22,567	0	0	0	0	0	0	0	0	22,567
Trust	3,709	0	3,709	0	157	3,940	0	0	0	0	0	7,806
Capital	0	0	0	0	0	0	0	0	16,764	0	0	16,764
Total	237,262	0	237,262	15,302	20,182	40,156	10,736	15,052	46,140	5,194	36,856	426,880

TABLE 4

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE
(in thousands of dollars)

York University

Object of Expense	Fund	General Expendable Funds				Restricted Expendable Funds					Total
		Operating	Other (Non- Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital	
						All Exd. Medicine	Medicine	Subtotal			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
1. Salaries and Wages:											
(i) Academic Ranks		103,207	74	103,281	0	2,001	0	2,001	160	0	105,442
(ii) Other Instruction & Research		19,374	4,248	23,622	0	5,740	0	5,740	99	0	29,461
(iii) Other Salaries & Wages		96,429	2,236	98,665	9,886	3,294	0	3,294	426	0	112,271
Total Salaries and Wages		219,010	6,558	225,568	9,886	11,035	0	11,035	685	0	247,174
2. Employee Benefits		35,707	295	36,002	1,641	783	0	783	65	0	38,491
Total Salaries and Benefits		254,717	6,853	261,570	11,527	11,818	0	11,818	750	0	285,665
3. Library Acquisitions		7,852	1	7,853	0	0	0	0	0	0	7,853
4. Equipment and Furniture Purchase, Rental and Maintenance		15,509	175	15,684	(3,342)	2,441	0	2,441	478	34	15,295
5. Operational Supplies and Expenses		32,258	4,886	37,144	12,194	2,582	0	2,582	1,609	1,333	54,862
6. Travel		6,387	2,063	8,450	0	3,504	0	3,504	193	26	12,173
7. Utilities		6,349	29	6,378	3,019	3	0	3	0	0	9,400
8. Renovations and Alterations		496	0	496	944	0	0	0	0	4,027	5,467
9. Externally Contracted Services		1,465	8	1,473	1,610	2	0	2	1	0	3,086
10. Scholarships, Bursaries, etc.		18,268	0	18,268	0	241	0	241	3,940	0	22,449
11. Principal and Interest Payments		0	0	0	10,328	0	0	0	0	0	14,482
12. Building, Land and Site Services		0	0	0	0	0	0	0	0	8,043	8,043
13. Internal Cost Allocations		(3,515)	0	(3,515)	576	2,038	0	2,038	901	0	0
14. External Cost Recoveries		(10,452)	(462)	(10,914)	0	(62)	0	(62)	(66)	(853)	(11,895)
Total		329,334	13,553	342,887	36,856	22,567	0	22,567	7,806	16,764	426,880

TABLE 5

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
SUMMARY OF EXPENSE FOR ALL FUNDS BY FUNCTIONAL AREA AND OBJECT OF EXPENSE
(in thousands of dollars)

York University

Functional Area	Object of Expense											Total					
	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary						
	All Excl. Medicine	Medicine	Sub-total														
													(1)	(2)	(3)	(4)	(5)
1. Salaries and Wages:																	
(i) Academic Ranks	105,442	0	105,442	0	0	0	0	0	0	0	0	0	0	0	0	0	105,442
(ii) Other Instruction & Research	29,461	0	29,461	0	0	0	0	0	0	0	0	0	0	0	0	0	29,461
(iii) Other Salaries & Wages	39,332	0	39,332	9,851	8,853	12,902	6,533	9,423	12,191	3,300	9,886	112,271					112,271
Total Salaries and Wages	174,235	0	174,235	9,851	8,853	12,902	6,533	9,423	12,191	3,300	9,886	247,174					247,174
2. Employee Benefits	24,537	0	24,537	1,787	1,616	2,240	1,210	1,762	3,104	594	1,641	38,491					38,491
Total Salaries and Benefits	198,772	0	198,772	11,638	10,469	15,142	7,743	11,185	15,295	3,894	11,527	285,665					285,665
3. Library Acquisitions	1	0	1	0	7,852	0	0	0	0	0	0	7,853					7,853
4. Equipment and Furniture Purchase, Rental and Maintenance	10,223	0	10,223	660	1,428	1,305	2,049	1,292	1,428	252	(3,342)	15,295					15,295
5. Operational Supplies and Expenses	24,096	0	24,096	2,949	957	1,897	1,841	3,078	6,759	1,091	12,194	54,862					54,862
6. Travel	9,121	0	9,121	699	52	1,184	60	669	110	278	0	12,173					12,173
7. Utilities	32	0	32	0	0	0	0	0	6,349	0	3,019	9,400					9,400
8. Renovations and Alterations	0	0	0	0	0	0	0	0	4,523	0	944	5,467					5,467
9. Externally Contracted Services	87	0	87	0	0	7	0	4	1,377	1	1,610	3,086					3,086
10. Scholarships, Bursaries, etc.	241	0	241	0	0	22,208	0	0	0	0	0	22,449					22,449
11. Principal and Interest Payments	0	0	0	0	0	0	0	0	4,154	0	10,328	14,482					14,482
12. Building, Land and Site Services	0	0	0	0	0	0	0	0	8,043	0	0	8,043					8,043
13. Internal Cost Allocations	0	0	0	0	0	0	0	(576)	0	0	576	0					0
14. External Cost Recoveries	(5,311)	0	(5,311)	(644)	(576)	(1,587)	(957)	(600)	(1,898)	(322)	0	(11,895)					(11,895)
Total	237,262	0	237,262	15,302	20,182	40,156	10,736	15,052	46,140	5,194	36,856	426,880					426,880

TABLE 6

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000

EXPENSE - OPERATING
(in thousands of dollars)

York University

Object of Expense	Instruction and Research		Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
	All Excl. Medicine	Medicine	Sub-total							
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Salaries and Wages:										
(i) Academic Ranks - Full Time	82,959	0	82,959	0	0	0	0	0	0	82,959
(ii) Academic Ranks - Part Time	20,248	0	20,248	0	0	0	0	0	0	20,248
(iii) Other Instruction & Research - Full Time	15,408	0	15,408	0	0	0	0	0	0	15,408
(iv) Other Instruction & Research - Part Time	3,966	0	3,966	0	0	0	0	0	0	3,966
(v) Other Salaries & Wages - Full Time	29,830	0	29,830	8,247	7,714	9,497	5,204	7,867	2,712	82,854
(vi) Other Salaries & Wages - Part Time	3,546	0	3,546	1,604	1,139	3,405	1,329	1,556	408	13,575
Total Salaries and Wages	155,957	0	155,957	9,851	8,853	12,902	6,533	9,423	12,191	219,010
2. Employee Benefits	23,394	0	23,394	1,787	1,616	2,240	1,210	1,762	3,104	35,707
Total Salaries and Benefits	179,351	0	179,351	11,638	10,469	15,142	7,743	11,185	15,295	254,717
3. Library Acquisitions	0	0	0	0	7,852	0	0	0	0	7,852
4. Equipment and Furniture Purchase, Rental and Maintenance	7,286	0	7,286	660	1,271	1,305	2,049	1,292	1,394	15,509
5. Operational Supplies and Expenses	15,019	0	15,019	2,949	957	1,897	1,841	3,078	5,426	32,258
6. Travel	3,361	0	3,361	699	52	1,184	60	669	84	6,387
7. Utilities	0	0	0	0	0	0	0	0	6,349	6,349
8. Renovations and Alterations	0	0	0	0	0	0	0	0	496	496
9. Externally Contracted Services	76	0	76	0	0	7	0	4	1,377	1,465
10. Scholarships, Bursaries, etc.	0	0	0	0	0	18,268	0	0	0	18,268
11. Principal and Interest Payments	0	0	0	0	0	0	0	0	0	0
12. Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0
13. Internal Cost Allocations	(2,939)	0	(2,939)	0	0	0	0	(576)	0	(3,515)
14. External Cost Recoveries	(4,721)	0	(4,721)	(644)	(576)	(1,587)	(957)	(600)	(322)	(10,452)
Total	197,433	0	197,433	15,302	20,025	36,216	10,736	15,052	29,376	329,334

TABLE 7

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000

EXPENSE - TRUST

(in thousands of dollars)

York University

Object of Expense	Functional Area	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
		All Medicine Excl.	Medicine	Sub-total								
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1.	Salaries and Wages:											
	(i) Academic Ranks	160	0	160	0	0	0	0	0	0	0	160
	(ii) Other Instruction & Research	99	0	99	0	0	0	0	0	0	0	99
	(iii) Other Salaries & Wages	426	0	426	0	0	0	0	0	0	0	426
	Total Salaries and Wages	685	0	685	0	0	0	0	0	0	0	685
2.	Employee Benefits	65	0	65	0	0	0	0	0	0	0	65
	Total Salaries and Benefits	750	0	750	0	0	0	0	0	0	0	750
3.	Library Acquisitions	0	0	0	0	0	0	0	0	0	0	0
4.	Equipment and Furniture Purchase, Rental and Maintenance	321	0	321	0	157	0	0	0	0	0	478
5.	Operational Supplies and Expenses	1,609	0	1,609	0	0	0	0	0	0	0	1,609
6.	Travel	193	0	193	0	0	0	0	0	0	0	193
7.	Utilities	0	0	0	0	0	0	0	0	0	0	0
8.	Renovations and Alterations	0	0	0	0	0	0	0	0	0	0	0
9.	Externally Contracted Services	1	0	1	0	0	0	0	0	0	0	1
10.	Scholarships, Bursaries, etc.	0	0	0	0	0	3,940	0	0	0	0	3,940
11.	Principal and Interest Payments	0	0	0	0	0	0	0	0	0	0	0
12.	Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0
13.	Internal Cost Allocations	901	0	901	0	0	0	0	0	0	0	901
14.	External Cost Recoveries	(66)	0	(66)	0	0	0	0	0	0	0	(66)
	Total	3,709	0	3,709	0	157	3,940	0	0	0	0	7,806

TABLE 8

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2000
CHANGES IN APPROPRIATED FUND BALANCES BY FUND - OPERATING AND ANCILLARY ONLY
(in thousands of dollars)

York University

	Operating						Ancillary Enterprises				
	Repairs, Renovations, & Replace- ments	Purchase Order Commit- ments	Budget Appro- priations	Self Insur- ance	Unex- pended Pension Contri- butions	Other	Total	Repairs, Renovations, & Replace- ments	Purchase Order Commit- ments	Other	Total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Appropriation Reversals for the Year	0	1,321	21,731	0	8,866	0	31,918	0	0	0	0
2. Deduct: Expenses Included in this Year's Operations	0	1,694	22,114	0	5,966	0	29,774	0	0	0	0
3. Other	0	0	0	0	0	0	0	0	0	0	0
4. Net Variation in Appropriations for the Year	0	(373)	(383)	0	2,900	0	2,144	0	0	0	0
5. Balance - Beginning of Year	0	1,694	11,808	0	0	0	13,502	0	0	0	0
6. Balance - End of Year	0	1,321	11,425	0	2,900	0	15,646	0	0	0	0